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165 U.S. 194

TRANSCRIPT OF RECORD.

SUPREME COURT OF THE UNITED STATES.

OCTOBER TERM, 1895.

No. ~~842~~. 398

CLARENCE A. SEWARD, VICE-PRESIDENT OF THE ADAMS EXPRESS COMPANY, APPELLANT,

vs.

EBENEZER W. POE, AUDITOR OF THE STATE OF OHIO.

APPEAL FROM THE CIRCUIT COURT OF THE UNITED STATES FOR THE SOUTHERN DISTRICT OF OHIO.

FILED JANUARY 9, 1896.

(16,132.)

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1 UNITED STATES OF AMERICA, } ss:
Southern District of Ohio, Eastern Division, }

At a stated term of the circuit court of the United States of America within and for the eastern division of the southern district of Ohio, in the sixth judicial circuit of the United States of America, begun and had in the court-rooms, at the city of Columbus, Ohio, in said district, on the first Tuesday of December, being also the second day of that month, in the year of our Lord one thousand eight hundred and ninety-five and of the American Independence the one hundred and twentieth—present, the Honorable George R. Sage, district judge—among the proceedings had were the following, to wit:

CLARENCE A. SEWARD, Vice-President of the Adams Express Company, Plaintiff,
vs.
EBENEZER W. POE, Auditor of the State of Ohio, Defendant. } # 738. In Chancery.

Be it remembered that heretofore, to wit, on the 14th day of August, in the year of our Lord one thousand eight hundred and ninety-five, came the complainant, by his solicitors, and filed in the clerk's office of said court our certain bill of complaint herein against the defendant; said bill of complaint is clothed in the words and figures following, to wit:

Bill of Complaint.

2 United States Circuit Court, Southern District of Ohio, Eastern Division.

CLARENCE A. SEWARD, Vice-President of the Adams Express Company, Plaintiff,
vs.
EBENEZER W. POE, Auditor of the State of Ohio, Defendant. } Bill in Equity.

To the judges of the circuit court of the United States for the southern district of Ohio, eastern division:

Clarence A. Seward, of New York and a citizen of the State of New York, brings this bill against Ebenezer W. Poe, a citizen of the State of Ohio, residing in the eastern division of the southern district of said State; and thereupon your orator complains and says—

That he is the vice-president and a trustee and shareholder of the Adams Express Company, which is a copartnership organized many years ago in the State of New York as a joint stock association and ever since doing business as such, with its principal office and place of business in the city of New York. Said company consists of about 3,000 partners or shareholders, owning 120,000 shares, all of

whom have a joint ownership and interest in the cause of action hereinafter set forth, but they are too numerous to be joined as parties hereto, and your orator therefore, as such vice-president and shareholder in said company, brings this suit in behalf of said association and all the shareholders thereof; that said Ebenezer W. Poe is auditor of the State of Ohio.

3 That on May 10, 1894, the General Assembly of said State passed an act for the taxation of express, telegraph, and telephone companies doing business in said State by which the auditor, attorney general, and treasurer of State are designated the State board of appraisers and assessors for said express, telegraph, and telephone companies, of which board the auditor of State is *ex officio* president. Said act (sec. 2778) requires express companies engaged in the business of conveying to, from, or through the State of Ohio or any part thereof money, packages, gold, silver, plate, or other articles by express, not including the ordinary lines of transportation of merchandise and property in said State, to file annually with the auditor of State between the 1st and 31st days of May a statement under oath, upon a form to be prescribed and prepared by the auditor, containing "a detailed statement of the real estate owned by the company in Ohio, where situate, and the value thereof as assessed for taxation, and a full and correct inventory of the personal property, including moneys and credits owned by the company in Ohio, on the 1st day of May, where situate, and the value thereof," and in addition thereto the following facts:

The number of shares of the company's capital stock.

The par value and the market value, or, if there be no market value, the actual value of its shares of stock on the 1st day of May.

The total value of real estate owned by the company and situate outside of Ohio.

The total value of personal property owned by the company and situate outside of Ohio.

4 The entire gross receipts of the company from whatever source derived for the year ending the 1st day of May, of business wherever done.

The gross receipts for the year ending the 1st day of May, from whatever source derived, of each office within the State of Ohio, and the total gross receipts of the company for such period in Ohio.

The whole length of the lines of rail and water routes over which the company did business on the 1st day of May and the length of so much of said lines of land and water transportation as is without and is within Ohio, naming lines within Ohio.

Said act provides for the assessment of express companies by said State board in the following manner, to wit:

"SEC. 2778*a*. On the meeting of the board the auditor of State shall lay before the board the statements and schedules returned to him under sec. 2778. The said board shall proceed to ascertain and assess the value of the property of said express, telegraph and telephone companies in Ohio, and in determining the value of the property of said companies in this State, to be taxed within the

State and assessed as herein provided, said board shall be guided by the value of said property as determined by the value of the entire capital stock of said companies and such other evidence and rules as will enable said board to arrive at the true value in money of the entire property of said companies within the State of Ohio, in the proportion which the same bears to the entire property of said companies, as determined by the value of the capital stock thereof, and the other evidence and rules as aforesaid."

5 That said express company is and for a great many years last past has been engaged in the express business in the United States, which business consists in carrying packages on passenger and express trains, steamboats, and stages in the care and custody of the employees of the company who always accompany the packages. The company has no ownership of nor interest in any of the said means of conveyance in the State of Ohio, but merely pays the railroad companies and the owners of steamboats and stage coaches in said State for the passage of its messengers and their accompanying packages. Aside from certain real estate owned by said company in Hamilton county, Ohio, used by it for stabling purposes and there duly assessed for taxation, it has no property in the State of Ohio, except certain horses, wagons, harness, trucks, safes, and office fixtures located at different points in the State, the items of principal value being horses, wagons, and trucks which are used by the company in the collection and delivery of packages in the various towns and cities. There is nothing peculiar about any of said property; it is of the ordinary kind, whose true value in money is easily ascertained and determined by ordinary standards. Your orator insists that in ascertaining and determining the value of said property it is neither necessary nor proper, as contemplated by said act, to take into consideration either the par or market value of the company's shares or the character and amount of its property, real or personal, in other States, or the amount of the gross receipts of the company from its business in Ohio or elsewhere, but that its said property should be valued in its hands as similar property is valued in the hands of all other owners; that a horse is a horse, harness is harness, a wagon is a wagon, a truck is a truck, and a safe is a safe, whether owned by express com-

6 panies or by other persons or associations, and the value of such property should be ascertained and determined for purposes of taxation against express companies according to the true value of such articles as determined by their market price, which is the method adopted by the State in valuing similar property and all other property in the hands of all other persons, associations, or corporations.

That nevertheless, at the request of said Poe, auditor of State, but denying his right and the right of said board to require it to make any such report or statement, said company made a statement, as required by said act of May 10, 1894, upon the form prescribed by the defendant, showing the number of its capital shares and the market value thereof, so far as said market value could be shown on May 1, 1895; a detailed statement of the real estate owned by the

company in Ohio, where situate, and the value thereof as assessed for taxation; a full and correct statement of the personal property, including moneys and credits owned by the company in Ohio on the 1st day of May, where situate, and the value there-; the total value of the real estate owned by the company and situate outside of Ohio; the total value of its tangible personal property situate outside of Ohio, its gross receipts for the year ending May 1, 1895, from whatever source derived, of each company within the State of Ohio, and the total gross receipts of the company for such period in Ohio; the whole length of the lines of rail and water routes over which the company did business on the first day of May, 1895, and the length of so much of said lines of land and water transportation as is without and is within Ohio, naming lines within Ohio, a copy of which report is filed herewith, marked "Exhibit A."

7 The true value in money of all the company's property in the State on May 1st, 1895, aside from its said real estate upon which all taxes have been paid, together with the moneys and credits of the company within the State, is given in Schedule B of said report and amounts in all to the sum of $42,065.00, and on May 1, 1895, said company had no other property in the State of Ohio or subject to the taxing jurisdiction of said State.

That said State board of appraisers and assessors received and accepted said statement, and, without making any objection thereto or complaint thereof or calling for other information, made an assessment fixing the amount upon which said company is to be assessed for taxation in Ohio for the year 1895 at the sum of $533,095.80, and has reported said valuation to the auditor of State, as required by sec. 2780 of said act, and the auditor of State, unless restrained by the court, will, on August 15, 1895, in pursuance of said section, after deducting the value of said company's real estate in the State of Ohio as assessed for taxation, apportion and certify said total value and assessment among the several sixty-five counties in which the company does business in the proportion that the gross receipts in each county bear to the entire gross receipts of the State, and said several county auditors will, on receipt of such certification from the auditor of State, place the valuation assigned to their respective counties on the tax duplicate, to the end that taxes may be levied and collected thereon as personal property in such taxing districts, and the taxes will be a cloud and lien upon the company's property in the State.

The rate of taxation in Ohio for the year 1895 varies according to the county from two to three per cent., so that the aggregate assessment against your orator upon said illegal and excessive valuation will amount to between $12,000.00 and $16,000.00,

8 and in one or more of the counties of the State not only the assessment, but the difference between the assessment under said valuation and the assessment upon a true and lawful valuation of said company's property will exceed $2,000.

That the principal business of said company and of other express companies doing business in the State of Ohio and subject to said act of May 10, 1894, is interstate commerce, to wit, the carriage of

express matter between different States of the Union. More than three-fourths of the business done by it and them in the State of Ohio is interstate commerce or the transportation of express matter across said State, between other States, and between points in said State and points in other States, although a portion of their business does consist in the transportation of express matter from one point to another in the State of Ohio.

The American Express Company, the United States Express Company, and the National Express Company also each filed sworn statements with the auditor of State for the year 1895 showing the following facts:

	American.	U. S.	National.
Number of shares	180,000	100,000	
Par value of each share	$100	$100	
Market value of each share	$112	$40	
Taxable value of real estate owned by the company in Ohio	$58,660	$22,190	
Value of personal property, including moneys and credits owned by the company in Ohio	$23,430	$28,438	$5,973
Total value of real estate owned outside of Ohio	$4,891,259		
9 Entire gross receipts from whatever source derived within the State for same year	$275,446	.....	$19,321
Whole length of lines of rail and water routes over which the company is doing business	35,295 miles	.....	4,035 miles
Length of such lines without the State	33,564 "	.....	3,698 "
Length of such lines within the State	1,731 "	3,011 miles	337 "
Total value of tangible personal property owned outside of Ohio	$1,661,759 00		

And the said board made against said companies the following assessments, to wit:

The Adams Express Company	$533,095 80
The American Express Company	499,373 60
The United States Express Company	488,264 70
The National Express Company	28,981 50

Whereupon said companies, as soon as they were advised of said assessments, addressed to said board the following communication:

Hon. E. W. Poe, auditor of State and pres. State board of appraisers.

DEAR SIR: The assessments made by your honorable board against the Western Union Telegraph Company and the express companies represented by us are so manifestly excessive, and in the case of the express companies at least are without any foundation that we can see to support them as assessments of property within

the State of Ohio, that we are obliged to protest and apply
10 for a correction of the assessment- prior to their certification
to the county auditors, and, in order that we may address your board intelligently, we should like to know upon what calculation, if any, the apparently precise amounts of the assessments, especially in the case of the express companies, are based and how the figures are arrived at.

We respectfully submit that being officers of the law, bound by law, you should furnish this information in order that the correctness of the basis of your assessment may be submitted fairly and intelligently to the test of law, otherwise we cannot help feeling that the assessments, especially in the case of the express companies, are arbitrary and wholly without reference to the value of any property within the State, for the companies have submitted to you schedules of their property, money, and credits within the State, the correctness of which they are prepared to establish if questioned, and the character of the property is such (horses, wagons, safes, harness, furniture, etc.) that there is not much room for difference of opinion on questions of valuation. They are unable to understand how these valuations come to be increased from ten to twenty-fold.

An early answer will oblige,

Very respectfully,

RAMSEY, MAXWELL & RAMSEY,
Attorneys for the Western Union Telegraph Co., The Adams, American, U. S., and National Express Cos.

Said board has made and will make no answer to said communication or correct said assessment, and your orator believes and charges that said assessment against said company was not made or intended to be made by said State board upon the basis of
11 the value of the company's property within the State or upon any estimate of the value of its said property as property, but altogether upon other considerations, and that said sum so assessed was not arrived at by any process of valuation, calculation, or apportionment, but is an amount determined by said board arbitrarily upon the simple consideration that said company, in view of the market value of its shares, should pay in the State of Ohio a tax on the basis of said assessment, wholly without reference to the value of any property owned by the company within the State. Your orator believes and charges that said assessment was fixed at an apparently precise figure by said board for the sole purpose of giving to it the semblance of an amount arrived at by process of valuation, calculation, or apportionment.

Your orator insists that said act of May 10, 1894, and said assessment made thereunder against said company are in contravention of the Constitution of the United States, especially of the interstate-commerce clause of section 8, article 1; section 2, article 4, and of section 1, article 14, and of the constitution of the State of Ohio, especially sections 2 and 5 of article 12 and of section 1 of article 2, because said act provides for the assessment of and the

assessment embraces property not situated within the jurisdiction of the State of Ohio; the said act provides for the assessment of property for taxation and the taxation thereof, and the said assessment so made by the State board deliberately and intentionally assesses said company's property for taxation without regard to its value and in excess of its value, and the said act provides for the assessment of the property of express companies for taxation in a manner and by a method different from the manner and method provided and required by the laws of
12 the State of Ohio in respect of the same kind of property owned by other persons within the said State, and of which the same use is made under the same circumstances and conditions, and the said assessment is not in fact an assessment against the company in respect of its property held and owned by it in the State of Ohio, but is really and deliberately and intentionally an attempt to enforce against the company, under the guise of taxing its property within the State, the payment of a tax upon its business, which is largely interstate commerce, or for the privilege of doing such business in said State by placing a fictitious and artificial value upon its property. The scheme of taxation contemplated by said law, while professing to provide for taxation of property in the State of Ohio, does not, in fact, do so, inasmuch as it directs the State board of appraisers, in determining the value of the property of express companies in said State for the purpose of taxation, to be "guided by the value of said property as determined by the value of the entire capital stock of said company * * * in the proportion which the same (viz., the property of the companies within the State) bears to the entire property of said companies, as determined by the value of the capital stock thereof;" whereas the value of the capital stock or shares of said company and of express companies generally is determined not so much by the value of the property and appliances which they use in carrying on their business as by the skill, diligence, fidelity, and success with which they conduct their business. Said company employs many thousands of men who are constantly engaged in carrying express packages, many of them of great value, from one part of the country to another, and its income and the value of its shares
13 are largely the result of their efforts, fidelity, and integrity and of skillful management and supervision of the business. Said company furthermore owns real and personal property of great value aside from the appliances of its express business, which is not held or taxable in the State of Ohio, and some of which is not taxable at all, all of which, however, together with the business connections of the company and the reputation and good will which it has earned in the course of more than fifty years of public service, enter largely into the value of its capital shares. Nor can the value of the company's property in the State of Ohio be ascertained even approximately by applying or considering the proportion which its routes in Ohio bears to the total mileage of its routes, because its earnings are not uniform, and in Ohio are less than its average earnings per mile of all its routes. Nor does the market

price of the company's shares afford any fair, reasonable, or just method of estimating the value of its property or fixing a basis of value for the purpose of taxation, because the market price is speculative and variable, depending upon financial conditions not at all connected with this company, its business, or its property; and your orator insists that said scheme of taxation is unfair, illegal, unjust, and unequal and is a regulation of and tax upon interstate commerce and a taxing of its property without due process of law, which if enforced against this company will destroy the value of its business in Ohio and compel it to abandon the State, to its great and irreparable injury.

Said company has duly reported to the auditor of State and to the various county auditors the amount and value of all its personal property, including moneys and credits, in the various
14 counties of the State, as set forth in Schedule B of Exhibit A.

None of the assessments of taxes for the year 1895 have yet been made nor the rates determined, so that said company, although ready and willing, has not been able to pay or tender the taxes properly assessable against it in the various counties for the — 1895, but it is able, ready, and willing to pay the same as soon as they are assessed or the amount can be ascertained, and your orator offers to do so and offers, as a condition of obtaining a preliminary or perpetual injunction under this bill, to pay the approximate or estimated sum properly assessable against it into the registry of the court or otherwise to make such deposit or give such security as the court may direct.

Unless your orator can obtain the injunction prayed for in this bill against the auditor of State, said company will be obliged to bring sixty-five separate suits for injunction against the various county auditors of the State, or to defend against sixty-five separate suits for the collection of the taxes in various counties. To the end, therefore, that your orator and said company may not be subjected to the multiplicity of suits which would otherwise be necessary, and that said company may be spared irreparable injury and its property not subjected to an illegal cloud and lien, your orator prays for a writ of subpœna against said Ebenezer W. Poe to appear and make full and true answer to this bill, but not under oath, and especially to show how and upon what calculation, if any, the amount of said assessment was arrived at, and, upon the final hearing of the cause, that he may be perpetually enjoined from apportioning or certifying the said assessment made by said State board against said company to the auditors of any of the counties
15 of the State, and that he and they may be enjoined from taking any steps thereunder; that in the meantime a restraining order and an injunction may be issued pending the suit to the same effect, and that upon the final hearing said assessment may be declared null and void and cancelled, and that your orator may have all other relief to which he may be entitled in equity.

RAMSEY, MAXWELL & RAMSEY, *Solicitors.*

STATE OF OHIO, } ss:
Hamilton County, }

W. M. Barrett, being duly sworn, says that he is manager of said Adams Express Company; that he has read the foregoing bill of complaint; that said bill and allegation thereof are true of his own knowledge except as to matters therein stated to be alleged upon opinion and belief, and as to those matters he believes same to be true.

W. M. BARRETT.

Sworn to before me and *pre*scribed in my presence this 13th day of August, 1895.

JOHN J. TAYLOR, JR.,
Notary Public, Hamilton County, Ohio.

40c., p'd by R. M. R.
[SEAL.]

16 And afterwards, to wit, on the same day as aforesaid, there was issued out of the clerk's office of said court our certain subpœna in chancery, directed to the marshal of the district and against the defendant herein; said subpœna is clothed in the words and figures following, to wit:

Subpœna in Chancery.

THE UNITED STATES OF AMERICA, } ss:
Southern District of Ohio, Eastern Division, }

The President of the United States of America to the marshal of the southern district of Ohio, Greeting:

You are hereby commanded to summon E. W. Poe, auditor of the State of Ohio, citizen of and resident in the State of Ohio, if he be found in your district, to be and appear in the circuit court of the United States for the eastern division of the southern district of Ohio aforesaid, at Columbus, on the first Monday in November next, to answer a certain bill in chancery, filed and exhibited in said court, against him by Clarence A. Seward, vice-president, trustee and shareholder of the Adams Express Company, a copartnership organized in the State of New York, as a joint stock association, with its principal office in New York city, citizen of and resident in the State of New York.

17 Hereof you are not to fail under the penalty of the law thence ensuing.

And have you then and there this writ.

Witness the Honorable Melville W. Fuller, Chief Justice of the United States, this 14th day of August, A. D. 1895, and in the 120th year of the Independence of the United States of America.

Attest:
[SEAL.]

B. R. COWEN, *Clerk,*
By C. P. WHITE, *Deputy.*

MEMORANDUM.—The said defendant is required to enter his appearance in this suit in the clerk's office of said court on or before the first Monday of October, 1895; otherwise the said bill may be taken *pro confesso*.

B. R. COWEN, *Clerk*,
C. P. WHITE, *Deputy*.

Endorsed: Cost bond security for all costs for which the plaintiff may be liable in this suit.

And afterwards, to wit, on the 14th day of August, A. D. 1895, the following motion for preliminary injunction was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Motion for Preliminary Injunction.

18 United States Circuit Court, Southern District of Ohio, Eastern Division.

CLARENCE A. SEWARD, Vice-President of the Adams Express Company,
vs.
E. W. POE, Auditor of the State of Ohio.

The plaintiff moves for the issuance of a preliminary writ of injunction in accordance with prayer of the bill.

RAMSEY, MAXWELL & RAMSEY, *Solicitors*.

19 And afterwards, to wit, on the 14th day of August, A. D. 1895, an entry was made upon the journal of said court clothed in the words and figures following, to wit:

Journal C, page 71.

Restraining Order Granted.

Whereas in the above cause a motion for the issuance of a preliminary writ of injunction has been duly filed, and it having been made to appear that there is danger of irreparable injury being caused to complainants before said application for the writs of injunction can be heard, unless the defendant is, pending such hearing, restrained, as herein set forth, therefore complainant's application for such restraining order is granted in the above case, and said Ebenezer W. Poe, auditor of the State of Ohio, his agents, servants, and attorneys, and each of them, are hereby especially restrained and enjoined, as set out in the prayer of the bill—that is to say, from apportioning or certifying the assessments made by the State board of appraisers and assessors for the year 1895 against the Western Union Telegraph Company, the Adams Express Company, the United States Express Company, the American Express Company, or either of them, to the county auditors of any of the county of the State of Ohio, and said auditor of State and the county auditors are

enjoined from taking any steps whatever under said assessments made by the State board until the hearing upon said application for a writ of injunction and the further order of the court in the premises.

It is further ordered that each of the complainants within five days from this date give an undertaking to the defendant in the sum of $2,500, with sureties to be approved by the clerk of this court, for making good to the defendant the damages and costs that may be awarded him by reason of the granting of this order, and in default of giving such undertaking within said time this order shall expire and cease to be of effect.

It is further ordered that the motions for writs of injunction be heard at the court-house in Cincinnati at the opening of the October term, unless otherwise ordered by the judges of the court.

It is further ordered that a copy of this order be served upon the defendant.

CHARLES D. CLARK, *Judge.*

Aug. 14, '95.

And afterwards, to wit, on the same day as aforesaid, there was issued out of the clerk's office of said court our certain restraining order directed to the marshal of the district; said restraining order is clothed in the words and figures following, to wit:

Restraining Order Issued.

UNITED STATES OF AMERICA, *Southern District of Ohio, Eastern Division,* } *ss:*

At a stated term of the circuit court of the United States of America within and for the western division of the southern district of Ohio, in the sixth judicial circuit of the United States of America, begun and had in the court-rooms, at the city of Columbus, Ohio, in said district, on the first Tuesday of June, being also the fourth day of that month, in the year of our Lord one thousand eight hundred and ninety-five and of the American Independence the one hundred and nineteenth—present, the Honorable Charles D. Clark, district judge, of Chattanooga, Tenn., sitting in chambers—on Wednesday, the 14th day of August, A. D. 1895, among the proceedings were the following, to wit:

CLARENCE A. SEWARD, Vice-President of the Adams Express Company,
vs.
E. W. POE, Auditor of the State of Ohio. } No. 738.

Whereas in the aboye cause a motion for the issuance of a preliminary writ of injunction has been duly filed, and it having been made to appear that there is danger of irreparable injury being caused to complainants before said application for the writs of injunction can be heard unless the defendant is, pending

such hearing, restrained as herein set forth, therefore complain-ts' application for such restraining order is granted in the said case and said Ebenezer W. Poe, auditor of the State of Ohio, his agents, servants, and attorneys, and each of them, are hereby especially restrained and enjoined as set out in the prayer of the bill—that is to say, from apportioning or certifying the assessments made by the State board of appraisers and assessors for the year 1895 against the Western Union Telegraph Company, the Adams Express Company, the United States Express Company, the American Express Company, or either of them, to the county auditors of any of the county of the State of Ohio, and said auditor of State and the county auditors are enjoined from taking any steps whatever under said assessments made by the State board until the hearing upon said application for a writ of injunction and the further order of the court in the premises.

It is further ordered that each of the complainants within five days from this date give and undertaking to the defendant in the sum of $2,500, with sureties to be approved by the clerk of this court, for making good to the defendant the damages and costs that may be awarded him by reason of the granting of this order, and in default of giving such undertaking within said time this order shall expire and cease to be of effect.

23 It is further ordered that the motions for writs of injunction be heard at the court-house, in Cincinnati, at the opening of the October term, unless otherwise ordered by the judges of the court.

It is further ordered that a copy of this order be served upon the defendant.

(Signed) CHARLES D. CLARK, *Judge.*

Aug. 14, 1895.

THE UNITED STATES OF AMERICA, }
Southern District of Ohio, Eastern Division, } *ss:*

I, Benjamin R. Cowen, clerk of the circuit court of the United States of America within and for the division and district aforesaid, do hereby certify that the foregoing entry is truly taken and correctly copied from the journal of said court.

In witness whereof I have hereunto set my hand and [SEAL.] affixed the seal of said court, at the city of Cincinnati, Ohio, this 15th day of August, A. D. 1895.

B. R. COWEN, *Clerk,*
By JANIE W. F. COWEN,
Deputy Clerk.

And afterwards, to wit, on the 16th day of August, A. D. 1895, the following cost bond was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Cost Bond.

Circuit Court of the United States for the Southern Dist. of Ohio, Eastern Division, *ss:*

CLARENCE A. SEWARD, Vice-President, &c., *vs.* E. W. POE, Auditor of State. } Cost Bond. No 738.

24 I hereby acknowledge myself security for costs in this case.

JAMES KIDNEY. [SEAL.]

Taken and acknowledged before me this 16th day of August, 1895.

____ ____,
Clerk U. S. Circuit Court, S. D. O., E. D.

SOUTHERN DISTRICT OF OHIO, *ss:*

I, James Kidney, a resident of said district, do solemnly swear that after paying my just debts and liabilities I am worth two thousand dollars in real estate within the jurisdiction of this court and subject to execution, levy, and sale.

JAMES KIDNEY.

Sworn to and subscribed before me this 16th day of August, A. D. 1895.

[SEAL.] B. R. COWEN,
Clerk U. S. Circuit Court, Eastern Division, S. D. O.

25 And afterwards, to wit, on the 16th day of August, A. D. 1895, the following bond was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Bond.

Know all men by these presents, we, Clarence A. Seward, vice-president of the Adams Express Company, as principal, and James Kidney, as surety, *w*re held and firmly bound unto Ebenezer W. Poe, auditor of the State of Ohio, in the sum of twenty-five hundred dollars ($2,500), for the payment of which, well and truly to be made, we bind ourselves, our heirs, executors and administrators, jointly and severally by these presents. Dated this fifteenth day of August, 1895.

Whereas the circuit court of the United States for the southern district of Ohio, eastern division, in the case of said Clarence A. Seward, vice-president of the Adams Express Company, *vs.* Ebenezer W. Poe, auditor of the State of Ohio, # 738—in equity, has made an order restraining and enjoining said Poe, auditor, from

apportioning or certifying the assessment made by State board of appraisers and assessors for the year 1895, against the said The Adams Express Company to the county auditors of the State of Ohio, also enjoining said auditor of State and county auditors from taking any steps whatever under said assessment made by said State board:

Now therefore, the condition of this obligation is such that if the said Clarence A. Seward, vice-president of the Adams Express Company shall make good to the said E. W. Poe, auditor of State, the damages and costs that may be awarded him by reason of the granting of said order, then this obligation shall be void;
26 otherwise the same shall be and remain in full force and virtue.

CLARENCE A. SEWARD,
Vice-President of the Adams Express Co.,
By LAWRENCE MAXWELL, JR.
JAMES KIDNEY.

The foregoing undertaking is approved.

B. R. COWEN, *Clerk.*

And afterwards, to wit, on the 17th day of August, A. D. 1895, came the marshal of the district to whom the above restraining order was in form directed, and returned the same into the clerk's office of said court, with his proceedings thereon, endorsed in the words and figures following, to wit:

Marshal's Return of Restraining Order.

27 THE UNITED STATES OF AMERICA, }
Southern District of Ohio, } *ss:*

Received this writ at Cincinnati, Ohio, on the 15th day of August, A. D. 1895, and on the 16th day of August, 1895, at Columbus, Ohio, I served personally on the within-named E. W. Poe, auditor of the State of Ohio, at the same time handing him a true copy hereof with all the endorsements thereon.

MICHAEL DEVANNEY,
United States Marshal, S. D. O.

Fees, total, $9.82.

And afterwards, to wit, on the 30th day of August, A. D. 1895, came the marshal of the district to whom the aforesaid subpœna was in form directed and returned the same into the clerk's office of said court, with his proceedings thereon endorsed in the words and figures following, to wit:

Marshal's Return of Subpœna.

UNITED STATES OF AMERICA, }
Southern District of Ohio, } *ss:*

Received this writ at Columbus, Ohio, on the 26th day of August, 1895, and on the 27th day of August, 1895, I served on the within-named E. W. Poe, auditor of the State of Ohio, by leaving a true copy thereof, with all the endorsements thereon, with C. H. Gilkey, clerk to E. W. Poe, who accepted service in the absence of the auditor.

MICHAEL DEVANNEY,
U. S. Marshal, S. D. O.,
By W. E. MASON, *Deputy.*

Fees, total, $2.56.

And afterwards, to wit, on the 9th day of October, A. D. 1895, the following affidavit of E. W. Poe was filed by defendant in the clerk's office of said court, clothed in the words and figures following, to wit:

Affidavit of E. W. Poe and Exs. A and B.

28 United States District Court, Southern District of Ohio, Eastern Division. In Equity.

CLARANCE A. SEWARD, Vice-President of the Adams Express Company,
vs.
EBENEZER W. POE, Auditor of the State of Ohio. } #738.

THE STATE OF OHIO, }
Franklin County, } *ss:*

Ebenezer W. Poe, being duly sworn, says he is the duly elected, qualified, and acting auditor of State of Ohio, and was such during all the time hereinafter mentioned, and as such auditor of State was and is a member of the State board of appraisers and assessors under the act of the General Assembly of Ohio passed May 10, 1894 (91 O. L., 220), being "An act to amend sections 2777, 2778, 2778*a*, 2779, and 2780 of the Revised Statutes," and to repeal an act entitled "An act to amend and supplement sections 2777, 2778, 2779, and 2780, Revised Statutes of Ohio," passed April 27, 1893 (90 O. L., 330), a copy of which act is attached to and made part of this affidavit, marked "Exhibit A."

Affiant says that by the provisions of said act every express, telegraph, and telephone company doing business in Ohio and, among others, the Western Union Telegraph Company and the Adams, American, and United States Express Companies were required between the first and thirty-first days of May, 1895, to make

and file with affiant, as auditor of State, a statement containing the facts set out in section 2778 of the above-mentioned act.

Affiant further states that blanks for making the above statement were prepared and in due time furnished the said Western Union Telegraph Company and the Adams, American, and United States Express Companies by the auditor of State, as required by the act; but that the following companies, wilfully and in violation
29 of the provisions of the act mentioned, failed and refused to make return of the following facts required by the statute to be returned by them on the statement mentioned:

Western Union Telegraph Company:

Total value of personal property owned outside of Ohio.

Value of personal property, including moneys and credits, owned by the company in Ohio.

The Adams Express Company:

Entire gross receipts, from whatever source derived, for the year ending May 1, 1895.

The American Express Company:

Entire gross receipts, from whatever source derived, for year ending May 1, 1895.

The United States Express Company:

Total value of real estate owned outside of Ohio.

Total value of personal property owned outside of Ohio.

Entire gross receipts, from whatever source derived, for year ending May 1, 1895.

Whole length of lines of rail and water routes over which the company is doing business.

Affiant further states that, in accordance with the provisions of the act mentioned, the State board, consisting of the auditor of State, treasurer of State, and attorney general, selected John L. Lott as secretary, and kept full minutes of its proceedings during the times mentioned in the bill of complaint. The State board, on the first day of June, met in the office of the auditor of State, and affiant laid before the board the statements and schedules returned to him under section 2778, so far as and when they were received. The action of the board in connection with the appraisement of the property in Ohio of the Western Union Telegraph Company and the Adams, American, and United States Express Companies
30 is set out in the duly certified copy of the minutes of the proceedings of the board, attached to and made part hereof and marked "Exhibit B."

Affiant further states that, in case any company failed or refused to return any facts required by law or furnish the board any information properly requested by it, the board, as authorized in section 2778 of the act, informed itself, as best it might, of the matters necessary to be known in order to discharge its duties with respect to the assessment of the property of such company.

Affiant further states that on or about the 4th day of August, 1895, he received the following letter from counsel representing the companies mentioned:

CINCINNATI, *Aug.* 2, 1895.

Honorable E. W. Poe, auditor of State, pres't State board of appraisers.

DEAR SIR: The Western Union Telegraph Co., the Adams Express Co., the American Express Co., and the United States Express Company hereby respectfully request you to advise them, as soon as it is made, of the assessment that is made by your honorable board of their property respectively for taxation to the end that they may, before the certification by the auditor of State of the apportioned value of the several counties, apply to your honorable board to correct the assessment or valuation of their property as provided by sec. 2778*a*.

Inasmuch as a similar request was last year ignored, we beg to know from you as soon as possible whether you propose to pursue the same course this year or whether this request will be granted.

Yours very truly,

RAMSEY, MAXWELL & RAMSEY,
Attorneys for said Companies.

Affiant further states that as soon as he had received said letter he instructed the secretary of the board to furnish the infor-
31 mation requested, which was done in the following communication, addressed to the attorneys of the companies named:

COLUMBUS, OHIO, *August* 7, 1895.

Hon. Lawrence Maxwell, Jr., Cincinnati, Ohio.

DEAR SIR: Answering your inquiry of the 2nd inst., directed to Hon. E. W. Poe, auditor of State, I beg to say:

The State board of appraisers and assessors of the property of telegraph, telephone, and express companies within Ohio has fixed the amount and value of the property of the different companies represented by you, owned in Ohio, for the year 1895 as follows:

The Western Union Telegraph Company.....	$2,108,645 00
The Adams Express Company.....	538,095 80
The American Express Company.....	499,373 60
The United States Express Company.....	488,264 70
The National Express Company...	28,891 50

Very respectfully,

JOHN L. LOTT,
Secretary of the Board.

On or about the 12th day of August, 1895, he received from counsel representing the companies named the following letter:

CINCINNATI, *Aug.* 10, '95.

Mr. E. W. Poe, auditor of State and pres't State board of appraisers.

DEAR SIR: The assessment made by your honorable board against the Western Union Telegraph Company and the express

companies represented by us are so manifestly excessive, and in the case of the express companies, at least, without any foundation that we can see to support them as assessment of property within the State of Ohio, that we are obliged to protest and apply for
32 a correction of the assessments prior to their certification to the county auditors, and in order that we may address your board intelligently we should like to know upon what calculation, if any, the apparently precise amounts of the assessments, especially in the case of the express companies, are based and how the figures are arrived at. We respectfully submit that being officers of the law, bound by law, you should furnish this information in order that the correctness of the basis of your assessments may be submitted fairly and intelligently to the test of law. Otherwise we cannot help feeling that the assessments, especially in the case of the express companies, are arbitrary and wholly without reference to the value of any property within the State, for the companies have submitted to you schedules of their property, money, and credits within the State, the correctness of which they are prepared to establish if questioned, and the character of the property is such (horses, wagons, sa-es, harness, furniture, etc.) that there is not much room for difference of opinion on questions of valuation. They are unable to understand how these valuations come to be increased from ten to twenty fold. An early answer will oblige

Very respectfully,

RAMSEY, MAXWELL & RAMSEY,
Attorneys for the Western Union Tel. Co., the Adams, American, U. S., & National Express Cos.

Affiant further states that at the time of the receipt of said letter the attorney general of the State was in the State of Massachusetts, and that it was necessary to submit the letter to him, both as a member of the board and as the legal adviser of State officials. As soon as the letter could be forwarded to him and an answer received, the following answer was sent to counsel representing the Western Union Telegraph Company and the Adams, American, and United States Express Companies:

33 COLUMBUS, OHIO, *August* 19, 1895.

Hon. Lawrence Maxwell, Jr., Cincinnati, Ohio.

DEAR SIR: In reply to your inquiry of the 10th inst. I beg to say that the method pursued by the State board of appraisers and assessors this year in assessing the property in Ohio of the Western Union Telegraph Company and the express companies you represent is not different from that followed in former years, which has been sustained by the courts and is set forth in the records of the board.

If the companies you represent desire to lay any further facts before the board we call your attention to the omission on their part heretofore to furnish the board with the following items of information required by the law under which we are acting, and we venture to express the opinion that the immediate transmission to the board

of this information on the part of the companies which have been fighting the law will be some indication that the companies desire in good faith to assist the board in reaching a correct conclusion under the law:

Total value of real estate owned outside of Ohio.

Entire gross receipts from whatever source derived for the year ending May 1, 1895.

Whole length of lines of rail and water routes over which the company is doing business.

The express companies have never required their gross receipts from whatever source derived, and some of them their gross receipts within Ohio from whatever source derived.

Opportunity will be afforded you for a hearing on September 2, 1895, at 10 o'clock a. m.

Very respectfully,

E. W. POE,
Auditor of State.

34 Affiant states that, before the last-named communication could be forwarded and received by counsel for the companies named, suits were brought by said companies against affiant, as auditor of State, to enjoin him from certifying to the auditors of the several counties the apportioned valuations of the property of the companies named as certified to him, but he calls the attention of the court to the fact that section 2778*a* of the above-mentioned act provides that after the assessment of the property of any company for taxation by the board and before the certification by the auditor of State of the apportioned valuation to the several counties, as provided in section 2780, the board may, on the application of any interested person or company or on its own motion, correct the assessment or valuation of the property of any company in such manner as will, in its judgement, make the valuation thereof just and equal, and that said action further provides: "The provisions of section 167 of the Revised Statutes shall apply to the correction of any error or overvaluation in the assessment of property for taxation by the State board of appraisers and assessors, and to the remission of taxes and penalties illegally assessed thereon."

Affiant further states that, under the authority referred to, the State board of appraisers and assessors ever since receiving the last-mentioned communication from counsel for the companies named have been and still are ready and willing to hear and consider any application for a correction of the assessment or valuation of the property of said companies respectively, and stand prepared to correct any error or overvaluation in the assessment of the property of any company, upon being satisfied by a proper showing that such error or overvaluation has been made.

Affiant further states that, although the Western Union Telegraph Company and the Adams, American, and United States Express Companies were each notified in the above communication from this affiant that the State board would hear the application of

any or all of said companies for a correction or reduction of
35 assessment on September 2, 1895, nevertheless no such application has ever been made to the State board by any of said companies.

E. W. POE.

Sworn to before me and subscribed in my presence this 8th day of October, 1895.

JOHN L. LOTT,
Notary Public, Franklin County, Ohio.

36 (*Senate Bill No.* 212.)

An act to amend sections 2777, 2778, 2778*a*, 2779, and 2780 of the Revised Statutes and to repeal an act entitled "An act to amend and supplement sections 2777, 2778, 2779, and 2780 of the Revised Statutes of Ohio," passed April 27, 1893 (90 O. L., 330).

SECTION 1. Be it enacted by the General Assembly of Ohio, That sections 2777, 2778, 2778*a*, 2779 and 2780, of the Revised Statutes of Ohio, be amended so as to read as follows:

SECTION 2777. Any person or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of conveying to, from, or through this State, or any part thereof, money, packages, gold, silver, plate or other article, by express, not including the ordinary lines of transportation of merchandise and property in this State, shall be deemed to be an express company; any person or persons, joint stock association or corporation, wherever organized or incorporated engaged in the business of transmitting to, from, through, or in this State, telegraphic messages, shall be deemed to be an express company; and any person, or persons, joint stock association or corporation, wherever organized or incorporated, engaged in the business of transmitting to, from, through, or in this State, telephonic messages, shall be deemed to be a telephone company.

SECTION 2778. Every express, telegraph and telephone company, defined in section 2777, doing business in this State, shall, annually, between the first and thirty-first days of May, under the oath of the person constituting such company, if a person, or under the oath of the president, secretary, treasurer, superintendent or chief officer in this State of such association or corporation, if an association or corporation, make and file with the auditor of State a state-
37 ment, in such form as the auditor of State may prescribe, containing the following facts:

1. The name of the company.
2. The nature of the company, whether a person or persons, or association or corporation, and under the laws of what State or country organized.
3. The location of its principal office.
4. The name and post-office address of the president, secretary, auditor, treasurer, and superintendent or general manager.

5. The name and post-office address of the chief officer or managing agent of the company in Ohio.

6. The number of shares of the capital stock.

7. The par value and market value, or if there be no market value, the actual value of its shares of stock on the first day of May.

8. A detailed statement of the real estate owned by the company in Ohio, where situate, and the value thereof, as ass-ed for taxation.

9. A full and correct inventory of the personal property, including moneys and credits, owned by the company in Ohio on the first day of May, where situate, and the value thereof.

10. The total value of the real estate owned by the company and situate outside of Ohio.

11. The total value of the personal property owned by the company and situate outside of Ohio.

12. In the case of telegraph and telephone companies, the whole length of their lines, and the length of so much of their lines as is without and is within the State of Ohio, which lines shall include what said telegraph and telephone companies control and use under lease or otherwise; also the miles of wire in each taxing district in Ohio.

13. In the case of telegraph and express companies, the entire gross receipts of the company, from whatever source derived, for the year ending the first day of May, of business whatever done.

14. In the case of telegraph and express companies, the
38 gross receipts for the year ending the first day of May, from whatever source derived, of each office within the State of Ohio, and the total gross receipts of the company for such period in Ohio.

15. In the case of express companies, the whole length of the lines of rail and water routes, over which the company did business on the first day of May, and the length of so much of said lines of land and water transportation as is without and is within Ohio, naming the lines within Ohio.

16. Such other facts and information as the auditor of State may require in the form of returns prescribed by him. Blanks for making the above statement shall be prepared, and, on application, furnished any company by the auditor of State. Express, telegraph and telephone companies shall not be required to make returns, under, and shall not be governed by the provisions of section 2744 of the Revised Statutes.

SEC. 2778*a*. The auditor of State, treasurer of State and attorney general shall constitute a board, named the State board of appraisers and assessors, of which board the auditor shall be *ex officio* president. In the absence or inability of the auditor, the board shall appoint one of its members president *pro tempore*. The board shall appoint a secretary and full minutes of its proceedings shall be kept. The board shall, annually, on the first Monday in June, meet in the office of the auditor of State, for the purpose of assessing the property of express, telegraph and telephone companies in Ohio.

On the meeting of the board, the auditor of State shall lay before the board the statement and schedules returned to him under section 2778. The said board shall proceed to ascertain and assess the value of the property of said express, telegraph and telephone companies in Ohio, and in determining the value of the property of said companies in this State, to be taxed within the State and assessed as herein provided, said board shall be guided by the value of said property as determined by the value of the entire capital stock of said companies, and such other evidence and rules as will enable said board to arrive at the true value in money of the entire property of said companies within the State of Ohio, in the proportion which the same bears to the entire property of said companies, as determined by the value of the capital stock thereof, and the other evidence and rules as aforesaid. The board may adjourn from time to time until the business before it is finally disposed of. In case any company fails or refuses to make the statement required by law, or furnish the board any information requested, the board shall inform itself, as best it may, on the matters necessary to be known, in order to discharge its duties with respect to the assessment of the property of such company. At any time, after the meeting of the board on the first Monday in June, and before the assessment of the property of any company is determined, any company or person interested shall have the right, on written application, to appear before the board and be heard in the matter of the valuation of the property of any company for taxation. After the assessment of the property of any company for taxation by the board, and before the certification by the auditor of State of the apportioned valuation to the several counties, as provided in section 2780, the board may, on the application of any interested person or company, or on its own motion, correct the assessment or valuation of the property of any company, in such manner as will, in its judgement, make the valuation thereof just and equal. The provision of section 167 of the Revised Statutes shall apply to the correction of any error or overvaluation in the assessment of property for taxation by the State board of appraisers and assessors, and to the remission of taxes and penalties illegally assessed thereon.

2779. In case any company required to file a statement under the provisions of section 2778, fails to make and file such statement on or before the thirty-first day of May, such company shall be subject to a penalty of five hundred dollars, and an additional penalty of one hundred dollars for each day's omission after the thirty-first day of May to file such statement, said penalty to be recovered by action in the name of the State, and, on collection, paid into the State treasury to the credit of the general revenue fund. The attorney general, on the request of the State board of appraisers and assessors, shall institute such action against any company so delinquent in the court of common pleas of Franklin county. That the State board of appraisers and assessors shall have power to require the president, secretary, treasurer, receiver, superintendent or managing agent, or other officer, or employé or agent, of any express, tele-

graph or telephone company to attend before the board, and bring with him for the inspection of the board, any books or papers of such company in his possession, custody or control, and to testify under oath touching any matter relating to the business, property, moneys or credits and the value thereof, of such company. Any member of the board is authorized and empowered to administer such oath. Any officer, employé, or agent of such company who shall refuse to attend before the board when required to do so, or shall refuse to bring with him and submit for the inspection of the board any books or papers of such company in his possession, custody or control, or shall refuse to answer any question put to him by the board or any member thereof, touching the business, property, moneys and credits and the value thereof, of such company, shall be guilty of a misdemeanor, and on conviction thereof before any court of competent jurisdiction shall be fined not more than five hundred dollars or imprisoned not more than thirty days, or both; and any officer, employé or agent of such company, so refusing as aforesaid, shall be deemed guilty of contempt of such board, and may be confined by order of said board, in the jail of the proper county until he shall comply with the requirements of the board and pay the costs of his imprisonment. The State board of appraisers and assessors shall have and may exercise all the powers possessed by county auditors under sections 2781 to 2785 inclusive, of the Revised Statutes; and said express, telegraph and telephone companies shall be subject to all the provisions and penalties of said sections.

SECT. 2780. The State board of appraisers and assessors
41 shall, on or before the first Monday in August, report to the auditor of State the total value of the property of express, telegraph and telephone companies in Ohio, as ascertained and assessed by the board: at the same time, the board shall file with the auditor of State the statements of the various companies and other papers before it. The auditor of State shall deduct from the total value of the property of each of said companies in Ohio, the value, as assessed, for taxation, of any real estate situate in Ohio and owned by such company. The value of the property of said companies in Ohio, after deducting the value of the real estate, shall be apportioned by the auditor of State among the several counties through or into which the lines of such telegraph or telephone companies run, so that to each county shall be apportioned such part of the entire valuation as will equalize the relative value of the property of the company therein, in proportion to the whole value of the property of the company in the State and in the proportion that the length of the lines of wire owned by the company, in the county bears to the whole length of the lines of wire in the State. The value of the property of any express company shall be apportioned by the auditor of State among the several counties in which the company does business in the proportion that the gross receipts in each county bear to the entire gross receipts in the State. The auditor of State shall, on or after the fifteenth day of August, certify to the county auditor the amount apportioned to his county, and

the county auditor, upon receiving such certificate, shall apportion the amount therein stated among the cities, villages, townships or other taxing districts, after the same method used for the apportionment of the valuation in the State among the other counties; and the county auditor shall place the apportioned valuation on the tax duplicate, and taxes shall be levied and collected thereon at the same rate and in the same manner as taxes are levied and collected on other personal property in the taxing district in question.

42 SECTION 2. An act entitled, "An act to amend and supplement sections 2777, 2778, 2779 and 2780 of the Revised Statutes of Ohio," passed April 27, 1893, (90 O. L., 330), and sections 2777, 2778, 2778*a*, 2779, 2780, 2780*a* and 2780*b*, of the Revised Statutes, as amended and enacted therein, are repealed, and this act shall take effect and be in force from an- after its passage.

ALEX. BOXWELL,
Speaker of the House of Representatives.
ANDREW L. HARRIS,
President of the Senate.

UNITED STATES OF AMERICA:

OFFICE OF THE SECRETARY OF STATE, OHIO.

I, Samuel M. Taylor, secretary of state of the State of Ohio, do hereby certify that the foregoing is an exemplified copy carefully compared by me with the original rolls now on file in this office and in my official custody as secretary of state, as required by the laws of the State of Ohio, of an act passed by the General Assembly of the State of Ohio on the tenth day of May, A. D. 1894.

In testimony whereof I have hereunto subscribed *by* name and affixed my official seal, at Columbus, the fifteenth day of May, A. D. 1894.

[SEAL.] SAMUEL M. TAYLOR,
Secretary of State.

"Exhibit A."

43 OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, O., *June* 9, 1895.

The State board of appraisers and assessors of the property of express, telegraph, and telephone companies met pursuant to law.

Present: E. W. Poe, auditor of State and *ex officio* president of the board; W. T. Cope, treasurer of State, and J. K. Richards, attorney general.

On motion of the treasurer of State, Mr. John L. Lott was elected secretary of the board.

The auditor of State reported to the board that the returns, statements, and schedules required by law to be made by express, telegraph, and telephone companies had not all of them yet been filed with him, and he was, therefore, unable to lay them before the board.

On motion, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, OHIO, *June* 19, 1895.

The board met pursuant to a call of the president.

Present: W. T. Cope, treasurer of State, and J. K. Richards, attorney general.

On motion, W. T. Cope was elected president *pro tempore.*

The minutes of the last meeting were read and approved.

Mr. Austin H. Brown, secretary and treasurer of the Chillicothe and Clarksburg Telephone Company, appeared before the board, was accorded a hearing, and laid before the board certain facts with regard to the value of the capital stock of the company, its earnings, and the actual value of its tangible property.

The board proceeded to consider matters connected with the assessment of the property of telegraph, telephone, and express companies in Ohio, and, no conclusions having been reached, the
44 board adjourned to meet at the call of the president.

WILLIAM T. COPE,
President pro Tempore.

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, OHIO, *June* 22, 1895.

The board met pursuant to a call of the president, all the members being present.

The minutes of the last meeting were read and approved.

Hon. Emmett Tompkins, representing the Central Union Telephone Company of Chicago and the Ohio Telegraph and Telephone Company, appeared and was heard by the board touching the matter of the valuation of the property of said companies in Ohio.

The board sent for and inspected the sworn statements filed by the Western Union and Postal Telegraph-Cable Companies in the office of the commissioner of railroads and telegraphs of Ohio.

Consideration of matters connected with the assessment of the property of telegraph, telephone, and express companies in Ohio was resumed, and, no conclusions having been reached, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, O., *June* 25, 1895.

The board met pursuant to a call of the president, all the members being present.

The minutes of the last meeting were read and approved.

Consideration of matters connected with the assessment of
45 the property in Ohio of telegraph, telephone, and express companies was resumed, and, no conclusions having been reached, the board adjourned to meet tomorrow morning at nine o'clock a. m.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, O., *June* 26, 1895.

The board met pursuant to adjournment, all the members being present.

The minutes of the last meeting were read an- approved.

On motion, the following action was unanimously taken:

The board having given each telegraph and telephone company doing business in Ohio, whose property in Ohio is hereinafter assessed, opportunity to appear and be heard personally by the board, and having heard all companies which desire to be heard through their officers, agents, or counsel, and having carefully considered the facts set out in the return, schedules, and supplementary statements of such companies, and all evidences of value and all matters bearing upon the question of the value of the property of the companies which, in the judgement of the board, would assist it in arriving at the true value in money of the entire property of each of said companies within the State of Ohio, on motion, the State board of appraisers and assessors unanimously fix and determine the values of the property of telegraph and telephone companies hereinafter named in Ohio to be taxed therein at the amounts set out in the following tables:

Telegraph companies.

Name.	Assessed values.
The Western Union Telegraph Company..... ...	$2,108,845 00
The Postal Telegraph-Cable Company.....	381,218 40

46 Telephone companies.

Name.	Assessed values.
Central Union Telephone Company.....	$473,785 00
Ohio Telephone & Telegraph Company.....	298,920 00
City & Suburban Telegraph Association.....	785,561 40
Cleveland Telephone Company.....	502,558 00
Central District & Printing Telegraph Company.....	64,498 60
Miami Telephone Company	8,730 00
Norwalk Telephone Company	2,000 00
Van Wert Telephone Company.....	1,200 00
Home Telephone Company (Plain City).....	365 00
Chillicothe & Clarksburg Telephone Company.....	530 00
Citizens' Telephone & Message Company.....	432 00
Manchester, Bentonville & West Union Telephone Co..	300 00
West Union & Peebles Telephone Company.....	190 00

On motion, it was ordered that the above valuation be certified to the auditor of State on or before the first Monday in August next.

On motion, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, O., *July* 24, 1895.

The board met pursuant to a call of the president.

Present: E. W. Poe, auditor of State, and W. T. Cope, treasurer of State.

The minutes of the last meeting were read and approved.

The board having given each express company doing business in Ohio, whose property in Ohio is hereinafter assessed, oppor-
47 tunity to appear and be heard personally by the board, and having heard all companies which desire to be heard through their officers, agents, or counsel, and having carefully considered the facts set out in the return, schedules, and supplementary statements of such companies, and all evidences of value and all matters bearing upon the question of the value of the property of the companies which, in the judgement of the board, would assist it in arriving at the true value in money of the entire property of each of said companies within the State of Ohio, on motion, the State board of appraisers and assessors unanimously fix and determine the valuation of the property of express companies hereinafter named in Ohio to be taxed therein at the amounts sets out in the following table:

Name.	Assessed values.
The Adams Express Company	$533,095 80
The American Express Company	499,373 60
The United States Express Company	488,264 70
The National Express Company	28,981 50
Wells-Fargo & Company's Express	88,744 10
The Southern Express Company	11,915 10
The Pacific Express Company	9,906 80

On motion, it was ordered that the above valuation be certified to the auditor of State on or before the first Monday in August next.

On motion, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

I hereby certify that the foregoing is a correct copy of the minutes of the meetings named of the State board of appraisers and assessors of telegraph, telephone, and express companies.

JOHN L. LOTT,
Secretary State Board of Appraisers and Assessors.

Columbus, Ohio, October 8th, 1895.

48 And afterwards, to wit, on the 9th day of October, A. D. 1895, the following motion was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Motion to Dissolve Injunction.

United States Circuit Court, Southern District of Ohio, Eastern Division.

CLARENCE A. SEWARD, Vice-President the Adams Express Company,
vs.
EBENEZER W. POE, Auditor of State of Ohio.

Motion to dissolve injunction.

Now comes the defendant and moves the court to dissolve the preliminary injunction heretofore granted herein.

J. K. RICHARDS,
Attorney General.
THOS. McDOUGALL,
Solicitor and of Counsel for Defendant.

And afterwards, to wit, on the 4th day of December, A. D. 1895, the following Exhibit "A" to the bill was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

EXHIBIT "A" TO THE BILL.

49 To express companies:

By sections 2777, 2778, 2778*a*, 2779, and 2780 of the Revised Statutes, as amended by the act of May 10, 1894 (91 O. L., 220–224), every express company doing business in Ohio is required to make and file with the auditor of State an annual statement in the following form. All statements must be made under the oath of the president, secretary, treasurer, superintendent, or chief officer in this State of the company, and filed with the auditor of State on or before the 31st day of May.

Respectfully,
E. W. POE,
Auditor of State.

Office of the Auditor of State, Columbus, Ohio, April 15th, 1895.

Statement for the Year 1' of the Adams Express Company, Made as of the 1st Day of May, 1895.

Nature of company, whether person or persons, association or corporation: Copartnership.

Under the laws of what State or country organized: New York.

Location of principal office: 59 Broadway, New York.

Name and post-office address of each of the following officers:

President, L. C. Weir, New York.

Secretary, W. B. Dinsmore, New York.

Auditor, H. G. Waters, New York.

Treasurer, W. L. Hubbell, New York.

50 Superintendent or general manager, Henry Bimple, Columbus, O.

Chief officer or managing agent in Ohio, Henry Bimple, Columbus, O.

Number of shares: 120,000.

Market value of each share (if there be no market value give the actual value), fluntuating: 140 to 150.

Taxable value of real estate owned by the company in Ohio (see Schedule "A"): $25,170.00.

Value of personal property, including moneys and credits owned by the company in Ohio (see Schedule "B"): $42,065.00.

Total value of real estate owned outside of Ohio: $3,005,157.52.

Total value of personal property owned outside of Ohio: $1,117,426.05.

Entire gross receipts from whatever source derived within the State for same year (see Schedule D): 282,181.00.

Whole length of lines of rail and water routes over which the company is doing business: 29,647 miles.

Length of such lines without the State: 27,518 miles.

Length of such lines within the State (see Schedule "E"): 2,129 miles.

51 SCHEDULE A.

Detailed Statement of the Value of the Real Estate as Assessed for Taxation in Each Township, City, Village, and Special School District, with Total for Each County.

Name of counties.	Names of townships, cities, villages, and special school districts.	Value of real estate and buildings as assessed for taxation.	Total value in county.
		Dollars.	*Dollars.*
Hamilton.....	Cincinnati.....	25,170	

52 SCHEDULE B.

Detailed Statement of the Value of Personal Property, including Moneys and Credits, in Each Township, City, Village, and Special School District, with Total for Each County.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Dollars.	*Dollars.*
Adams	Irvington	6	
	Mineral Springs	8	
	Manchester	22	
	Newport	7	
	Peebles	12	
	Seaman	19	
	Winchester	43	
			117
Allen	Delphos	47	
	Elida	4	
	Lafayette	4	
	Lima	422	
			477
Ashland	Loudonville	42	
	Perrysville	10	
			52
Ashtabula	Ashtabula	55	
	Austinburg	6	
	Eagleville	6	
	East Orwell	43	
	Harbor	11	
	New Lynne	13	
	Rock Creek	7	
	Rome	10	
			151
Athens	Athens	44	
	Buchtel	42	
	Glen Ebon	1	
53	Nelsonville	37	
			124
Belmont	Bellaire	43	
	Bridgeport	30	
	Jacobsburg	1	
	Kelsey	1	
	Martin's Ferry	28	
			103

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property moneys, and credits.	Total value in county.
		Dollars.	*Dollars.*
Brown	Higginsport	8	
	Mt. Oreb	17	
	Ripley	41	
	Sardinia	48	
			114
Butler	Collinsville	5	
	Hamilton	585	
	Middletown	174	
	Middletown Junction	15	
	Seven Mile	1	
	Somerville	9	
			789
Carroll	Augusta	9	
	Malvern	4	
	Mechanicstown	6	
	Oneida	34	
	Specht	1	
	Wattsville	1	
			55
Champaign	Cable	10	
	Fountain Park	16	
	St. Paris	23	
	Urbana	186	
	Woodstock	1	
	Westville	1	
			237
54			
Clark	Selma	10	
	So. Charleston	39	
	Springfield	940	
			989
Clermont	Batavia	45	
	Loveland	9	
	Milford	9	
	Perintown	7	
	New Richmond	41	
	Williamsburg	40	
			151

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Dollars.	*Dollars.*
Clinton.....	Clarksville.....	8	
.....	Clinton	1	
....	Sabina.....	1	
....	Wilmington.....	138	
			148
Columbiana ...	Bayard.....	57	
...	Columbiana	30	
...	East End.....	4	
...	East Liverpool.....	271	
...	East Palestine.....	5	
...	East Rochester.....	1	
...	Homeworth.....	5	
...	Kensington.....	20	
...	Leetonia.....	44	
...	Lisbon..... ...	30	
...	Millport..	1	
...	Mill Rock.....	8	
...	Moultrie	1	
...	New Waterford.....	1	
...	Salem.....	361	
...	Salineville.....	12	
...	Signal.....	6	
...	Summitville.....	1	
...	Wellsville.....	86	
			944
55			
		Moneys.	*Moneys.*
Coshocton.....	Blissfield.....	6	
.....	Cavallo	1	
.....	Conesville....	8	
.....	Cooperdale	1	
.....	Coshocton.....	49	
.....	Isleta.....	1	
.....	Layland	1	
....	Metham.....	1	
.....	Tunnel Hill.....	1	
.....	Wakatomika.....	5	
.....	Walhonding.....	1	
.....	Warsaw....	5	
			81

Schedule-B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Moneys.	*Moneys.*
Crawford	Bucyrus	214	
	Crestline	624	
	New Washington	4	
	Tiro	6	
			848
Cuyahoga	Bedford	1	
	Cleveland	3,763	
	Euclid Avenue	138	
	Newburg	13	
			3,915
Darke	Greenville	118	
	Horatio	1	
	New Madison	1	
	Pikeville	5	
			125
Delaware	Condit	1	
	Galena	5	
	Sunbury	16	
			22
56			
		Dollars.	*Dollars.*
Fairfield	Bremen	1	
	Carroll	16	
	Hockers	1	
	Lancaster	277	
	Stoutsville	1	
	Sugar Grove	1	
			297
Fayette	Selden	1	
	Washington	212	
			213
Franklin	Alton	1	
	Black Lick	1	
	Canal Winchester	22	
	Columbus	2,970	
	Groveport	7	
	Hilliards	1	
	Marble Cliff	1	
	Westerville	28	
			3,031

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Dollars.	*Dollars.*
Gallia	Addison	6	
	Alice	9	
	Bidwell	1	
	Cheshire	1	
	Ewington	8	
	Gallipolis	132	
	Glen Summit	1	
	Vinton	1	
			159
Greene	Cedarville	19	
	Roxanna	1	
	Spring Valley	7	
	Xenia	363	
	Yellow Springs	5	
			395
57			
		Moneys.	*Moneys.*
Guernsey	Cumberland	7	
			7
Hamilton	Cincinnati	14,805	
	Columbia	1	
	Linwood	1	
	Madisonville	1	
	Newton	1	
	Norwood Heights	1	
	Plainville	3	
	Reading	9	
	Terrace Park	8	
			14,830
Hardin	Ada	29	
	Dunkirk	12	
	Forest	34	
			75
Harrison	Bowerston	16	
	Cadiz	30	
	Cadiz Junction	44	
	Conotton	1	
	Jewett	14	
	Millers	7	
	Philadelphia Roads	6	
	Scio	18	
			136

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Moneys.	*Moneys.*
Highland	Hillsboro.....	73	
58			73
Hocking	Consol.....	1	
.....	Carbon Hill	1	
.....	Coalgate.....	1	
.....	Haydenville.....	1	
.....	Jobs.....	26	
.....	Logan	79	
.....	Murray City...	1	
.....	New Pittsburgh.....	1	
.....	Orbiston.....	1	
.....	Rockbridge.....	1	
.....	Union Furnace	1	
			114
Holmes	Holmesville	12	
.....	Killbuck.....	60	
.....	Lakeville	4	
.....	Millersburg.....	51	
.. ...	Pictoria.....	1	
			128
Jefferson	Bergholz.....	1	
.....	Bloomfield	1	
.....	Brilliant	1	
.....	Browns.....	1	
.....	Empire.....	2	
.....	Hammondsville.....	1	
.....	Irondale	9	
.....	Mingo Junction.....	21	
.....	Port Homer.....	6	
.....	Portland	1	
.....	Rush Run.....	1	
.....	Steubenville.....	434	
.....	Toronto.....	8	
.....	Unionport.....	7	
			494
59			
Knox.....	Bangs	5	
.....	Brinkhaven	16	
.....	Centerburg..	26	
.....	Danville	38	
.....	Gambier	1	

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Moneys.	*Moneys.*
.....	Greersville	1	
.....	Howard	21	
.....	Mt. Liberty	1	
.....	Mt. Vernon	206	
			315
Lawrence.. ...	Ironton	179	
			179
Licking.....	Hanover	1	
.....	Kirkersville	1	
.....	Newark	234	
.....	Union Station	1	
			237
Lucas.....	Toledo...	892	
			892
Madison	London.....	35	
.....	Plain City.....	22	
.....	West Jefferson.....	18	
			75
Mahoning.....	Beloit.....	5	
.....	Berlin Centre.....	1	
.....	Brier Hill.....	1	
.....	Ellsworth....	4	
....	Lowellville..	1	
. ...	North Benton...	8	
.....	North Jackson.....	2	
.....	Snodes.....	5	
.....	Struthers...	1	
.....	Youngstown.....	747	
			575
60			
Meigs.....	Pomeroy	75	
.....	Middleport	12	
			87
Miami...	Bradford.....	70	
.....	Conover.....	1	
.....	Covington.....	1	
.....	Fletcher	43	
.....	Piqua.....	213	
			328

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Moneys.	*Moneys.*
Monroe	Baresville	1	
	Beallsville	1	
	Jerusalem	1	
	Lewisville	1	
	Sardis	1	
	Woodsfield	1	
			6
Montgomery	Brookville	1	
	Dayton	1,718	
			1,719
Morgan	Big Bloom	1	
	Eaglesport	1	
	Hooksburg	5	
	Malta	45	
	McConnellsville	34	
	Stockport	7	
			93
Muskingum	Black Run	1	
	Chandlersville	1	
	Dresden	4	
	Frazeysburg	18	
	Freeland	1	
	Gaysport	7	
	Philo	1	
	Roseville	1	
	Spratts	1	
	So. Zanesville	1	
	Trinway	182	
	Zanesville	678	
			896
Noble	Belle Valley	1	
	Caldwell	6	
	Mt. Ephriam	7	
	Sarahsville	5	
	Summerfield	39	
			58
Perry	Crooksville	8	
	Junction City	31	
	McLuney	1	
	New Lexington	48	
	New Straitsville	12	
			100

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Moneys.	*Moneys.*
Pickaway	Atlanta	1	
.....	Circleville	401	
.....	Kinderhook	1	
.....	New Holland	1	
.....	Williamsport	25	
			429
Portage	Atwater	6	
.....	Deerfield	7	
.....	Palmyra	7	
.....	Ravenna	184	
.....	Rootstown	6	
			210
62			
Preble	Camden	18	
.....	Campbellstown	7	
.....	Eaton	52	
.....	Eldorado	5	
.....	New Paris	7	
.....	West Manchester	6	
.....	West Sonora	1	
			96
Richland	Lucas	1	
.....	Mansfield	713	
			714
Sandusky	Helena	4	
.....	Woodville	1	
			5
Scioto	Otway	7	
.....	Portsmouth	518	
.....	Rarden	7	
			532
Seneca	Bloomville	1	
.....	Carrothers	9	
.....	Linden	1	
.....	Tiffin	399	
			410
Stark	Alliance	918	
.....	Canton	753	
.....	Canal Fulton	8	
.....	Lawrence	1	
.....	Louisville	6	
.....	Magnolia	1	

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Moneys.	*Moneys.*
.....	Massillon	2L5	
.....	Maximo	1	
.....	Minerva.....	24	
.....	Paris	1	
.....	Waynesburg.....	9	
			1,927
63			
Summit	Akron	587	
.....	Barberton.....	20	
.....	Cuyahoga Falls.....	68	
.....	Hudson....	109	
... .	Macedonia	5	
.....	South Akron	1	
			790
Trumbull	Bristolville	9	
. ...	Girard	6	
.....	Newton Falls.....	7	
.....	Niles	39	
.....	North Bloomfield	44	
.....	Oakfield	6	
.....	Warren	117	
			228
Tuscarawas....	Canal Dover.....	36	
....	Dennison	55	
....	Lock #17.....	1	
....	Mineral Point	1	
....	New Comerstown	233	
....	New Philadelphia...	40	
....	Port Washington	35	
....	Uhrichsville.....	51	
....	Zoar.....	1	
			453
Union	Milford Centre.....	12	
			12
Van Wert.....	Convoy.....	12	
.....	Dixon	10	
.....	Van Wert.....	109	
			131

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
64		*Moneys.*	*Moneys.*
Vinton	Creola	1	
	Hawks	1	
	McArthur	8	
	Minerton	1	
	Radcliff	6	
			17
Warren	Fosters	1	
	Ft. Ancient	4	
	Kings Mills	1	
	Lebanon	22	
	Morrow	37	
	Oregonia	1	
	So. Lebanon	16	
	Waynesville	35	
			117
Washington	Equity	1	
	Lowell	1	
	Marietta	209	
	Matamoras	1	
	Relief	8	
	Swift's	5	
	Waterford	16	
			241
Wayne	Apple Creek	16	
	Big Prairie	9	
	Fredericksburg	18	
	Marshallville	1	
	Orrville	261	
	Schreve	16	
	Wooster	241	
			562
Wyandot	Nevada	17	
	Upper Sandusky	20	
			37

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property moneys, and credits.	Total value in county.
65			
Recapitulation:		*Moneys.*	*Moneys.*
.....	Adams	117	
.....	Allen	477	
.....	Ashland	52	
.....	Ashtabula	151	
.....	Athens	124	
.....	Belmont	103	
.....	Brown	114	
.....	Butler	789	
.....	Carroll	55	
.....	Champaign	237	
.....	Clark	989	
.....	Clermont	151	
.....	Clinton	148	
.....	Columbiana	944	
.....	Coshocton	81	
.....	Crawford	848	
.....	Cuyahoga	3,915	
.....	Darke	125	
.....	Delaware	22	
.....	Fairfield	297	
.....	Fayette	213	
.....	Franklin	3,*L*31	
.....	Gallia	159	
.....	Greene	395	
.....	Guernsey	7	
.....	Hamilton	14,830	
.....	Hardin	75	
.....	Harrison	136	
.....	Highland	73	
.....	Hocking	114	
.....	Holmes	128	
.....	Jefferson	494	
.....	Knox	315	
.....	Lawrence	179	
.....	Licking	237	
.....	Lucas	892	
.....	Madison	75	
.....	Mahoning	775	
.....	Meigs	87	

Schedule B—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Value of personal property, moneys and credits.	Total value in county.
		Moneys.	*Moneys.*
.....	Miami	328	
.....	Monroe	6	
	Forward.....	.....	32,288
66	Amount forward...	32,288	
Recapitulation:			
... .	Montgomery.....	1,719	
... .	Morgan.....	93	
....	Muskingum.....	896	
....	Noble.....	58	
....	Perry.....	100	
.....	Pickaway	429	
.....	Portage.....	210	
.....	Preble.....	96	
.....	Richland..... ...	714	
.....	Sandusky.....	5	
... .	Scioto.....	532	
.....	Seneca..... ..	410	
.....	Stark	1,927	
....	Summit	790	
.....	Trumbull	228	
.....	Tuscarawas.	453	
....	Union.....	12	
... .	Van Wert.....	131	
....	Vinton.....	17	
.....	Warren	117	
.....	Washington	241	
... .	Wayne	562	
.....	Wyandot.....	37	
			42,065

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SCHEDULE D.

Return of Gross Receipts within Ohio as Contemplated by Section 2778 of Revised Statutes of Ohio as Amended May 10, 1894.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
Adams	Irvington	162	
	Manchester	275	
	Mineral Springs	18	
	Newport	116	
	Peebles	999	
	Seaman	370	
	Winchester	1,047	
			2,987
Allen	Delphos	473	
	Elida	54	
	Lafayette	103	
	Lima	2,434	
			3,064
Ashland	Loudonville	559	
	Perrysville	148	
			707
Ashtabula	Ashtabula	638	
	Austinburg	84	
	Egleville	68	
	East Orwell	405	
	Harbor	322	
	New Lynne	131	
	Rock Creek	341	
	Rome	207	
			2,196
Athens	Athens	1,390	
	Beaumont	7	
	Buchtel	143	
	Glen Ebon	12	
	Nelsonville	972	
			2,524

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Belmont	Alledonia	16	
	Armstrong Mills	47	
	Bellaire	906	

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
.....	Bethel	12	
.....	Bridgeport.....	277	
.... ..	Crab Apple.....	23	
.....	Jacobsburg.....	11	
.....	Kelsey.....	51	
.....	Martin's Ferry..... ...	299	
			1,642
Brown.....	Bernard..... ..	5	
.....	Bodman.....	25	
.....	Eastwood.....	41	
.....	Mt. Oreb.....	336	
... .	Ripley.....	675	
.....	Sardinia.....	643	
.....	So. Fincastle.....	605	
			2,330
Butler...	Collinsville.....	81	
.....	Hamilton	2,073	
.....	Middletown.....	479	
.....	Seven Mile.....	44	
.....	Somerville	112	
			2,789
Carroll.....	Augusta	154	
.....	Melvern	277	
.....	Mechanicstown.....	208	
.....	Oneida	45	
.....	Specht.....	37	
....	Wattsville.....	115	
			836
69			
Noble	Belle Valley..... .	27	
.....	Caldwell.....	357	
.....	Hiramsburg.	33	
... .	Mt. Ephriam	18	
.....	Sarahsville.....	82	
.....	Summerfield	95	
.....	Whigville...	4	
.....	Frederickdale	15	
			631

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
Perry	Crooksville	93	
	Junction City	360	
	McLuney	59	
	New Lexington	912	
	New Straitsville	473	
			1,897
Pickaway	Atlanta	63	
	Circleville	1,613	
	Kinderhook	7	
	New Holland	253	
	Williamsport	153	
			2,089
Portage	Atwater	1,220	
	Deerfield	103	
	Earlville	93	
	Palmyra	183	
	Ravenna	1,447	
	Rootstown	328	
			3,374
Montgomery	Brookville	129	
	Dayton	6,839	
	Dodson	13	
	Miami City	428	
	Trotwood	9	
Morgan	Durant	51	
	Eaglesport	16	
	Hooksburg	8	
	Malta	339	
	McConnellsville	408	
	Roxbury	52	
	Shawnee Junction	1	
	Stockport	199	
			1,074
Muskingum	Adams Mills	14	
	Black Run	40	
	Chandlersville	34	
	Dresden	353	

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
...	Ellis	6	
...	Frazeysburg	1,009	
...	Freeland	93	
...	Gaysport	47	
...	Philo	41	
...	Roseville	435	
...	Sealover	4	
...	Spratts	167	
...	So. Zanesville	38	
...	Trinway	197	
...	Zanesville	6,359	
			8,837
71			
Mahoning	Beloit	417	
.....	Berlin Centre	114	
.....	Brier Hill	15	
.....	Ellsworth	24	
.....	Garfield	132	
.....	Lowellville	33	
.....	No. Benton	107	
.....	No. Jackson	65	
.....	Snodes	25	
.....	Struthers	61	
.....	Youngstown	1,503	
			2,496
Meigs	Middleport	614	
.....	Pomeroy	496	
.....	Portland	2	
			1,112
Miami	Bradford	215	
.....	Conover	38	
.....	Covington	208	
.....	Fletcher	43	
.....	Piqua	1,411	
			1,915
Monroe	Baresville	20	
.....	Beallsville	164	
.....	Brister	7	
.....	Burkhart	10	

Schedule D—Continued.

Name of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
.....	Herlans.....	12	
.....	Jerusalem.....	160	
.....	Lewisville.....	65	
.....	Mero.	6	
.....	Ozark	25	
.....	Pryor.....	23	
..... .	Sardis	50	
.....	Woodsfield.....	344	
			886
72			
Knox.....	Bangs	29	
.....	Brink Haven	434	
.....	Centerburg.....	608	
.....	Danville.....	400	
. .....	Gambier...	449	
.... ..	Greersville	147	
.....	Howard.....	296	
.....	Mt. Liberty.....	71	
.....	Mt. Vernon..... ...	1,630	
			4,064
Lawrence.....	Ironton	1,499	
			1,499
Licking.....	Hanover.....	78	
.....	Kirkersville	43	
.....	Newark	2,661	
.....	Pataskala.....	96	
.....	Union Station.....	10	
.....	Summit.....	16	
			2,904
Lucas.....	Toledo.....	8,261	
			8,261
Madison.....	London..	798	
.....	Plain City.....	831	
.....	West Jefferson.....	218	
			1,847

Schedule D—Continued.

Name of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
73		*Dollars.*	*Dollars.*
Hocking	Consal	17	
	Carbon Hill	67	
	Coalgate	14	
	Enterprise	231	
	Greendale	2	
	Haydenville	69	
	Jobs	93	
	Logan	1,201	
	Longstreth	33	
	Monday	2	
	Murray City	220	
	New Pittsburg	77	
	Orbiston	24	
	Rockbridge	386	
	Star	16	
	Union Furnace	117	
			2,569
Holmes	Holmesville	348	
	Hillbuck	704	
	Lakeville	175	
	Millersburg	1,653	
	Pictoria	290	
			3,170
Jefferson	Bergholz	66	
	Bloomfield	68	
	Brilliant	79	
	Brown's	4	
	Empire	69	
	Fernwood	19	
	Gould's	5	
	Hammondsville	47	
	Irondale	133	
	Mingo Junction	80	
	Port Homer	16	
	Portland	63	
	Rush Run	42	
	Skelley's	6	
	Steubenville	2,870	
	Toronto	354	
	Unionport	282	
			4,204

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
74			
		Dollars.	*Dollars.*
Hamilton	Camp Dennison	86	
	Cincinnati	47,903	
	Columbia	46	
	Linwood	47	
	Milford	251	
	Madisonville	6	
	Newton	32	
	Norwood Heights	13	
	Pendleton	10	
	Plainville	45	
	Reading	127	
	Sedamsville	3	
	Terrace Park	12	
			48,581
Hardin	Ada	929	
	Dunkirk	211	
	Forest	316	
			1,456
Harrison	Bowerston	290	
	Cadiz	979	
	Cadiz Junction	84	
	Conotton	28	
	Jewett	205	
	Miller's	49	
	Phila Roads	107	
	Scio	392	
			2,134
Highland	East Danville	1	
	Hillsboro	364	
	Mowrytown	421	
			786
75			
Franklin	Alton	9	
	Black Lick	4	
	Brownson	5	
	Canal Winchester	282	
	Columbus	27,626	
	Groveport	90	
	Hillard's	64	

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
.....	Marble Cliff	10	
... ..	Maple Heights...	3	
.....	Westerville.....	397	
			28,490
Gallia	Addison.....	19	
... ...	Alice	194	
.....	Bidwell.....	245	
... .	Cheshire	200	
.....	Ewington	73	
... .	Gallipolis	1,179	
..... .	Glen Summit.....	16	
.....	Vinton	343	
Greene	Cedarville.....	224	
.....	Goes.....	35	
... ...	Harbine's	11	
... ...	Roxanna.....	44	
.. ...	Spring Valley	137	
.....	Xenia	2,132	
... ...	Yellow Springs	250	
			2,833
Guernsey	Cumberland.....	157	
			157
76			
Crawford.....	Bucyrus	1,119	
... ..	Crestline.....	563	
.....	New Washington..... ...	354	
... ..	Tiro.....	231	
			2,267
Cuyahoga.....	Bedford.....	74	
. ...	Cleveland	34,293	
.....	Newburg.....	203	
			34,570
Darke	Gettysburg.....	36	
... .	Greenville.....	472	
.....	Horatio.....	3	
....	New Madison.....	71	
..... .	Pikeville.....	7	
.....	Stelvidio.....	2	

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
.....	Weaver's.....	2	
....	Woodington.....	2	
			595
Delaware	Condit..... ..	205	
.....	Galena		
... .	Sunbury	549	
			913
Fairfield	Amanda	195	
.....	Breman.....	208	
... ..	Carroll	304	
... ..	Delmont.....	3	
.. ..	Hooker's.....	28	
... ..	Lancaster	3,944	
. ....	Stoutsville	143	
.. ...	Sugar Grove.....	652	
			5,477
Fayette	Selden	41	
.....	Washington C. H.....	1,209	
			1,250
77			
Columbiana ...	Bayard	226	
...	Columbiana	909	
...	East End	16	
...	East Liverpool.....	1,678	
...	East Palestine.....	362	
...	East Rochester.....	307	
...	Elkton.....	33	
...	Holly.....	23	
...	Homeworth	153	
...	Kensington	1,366	
...	Leetonia	517	
...	Lisbon.....	378	
...	Millport.....	51	
...	Mill Rock.....	4	
...	Moultrie	148	
...	New Waterford	118	
...	Rogers.....	68	
...	Salem	2,213	
...	Salineville	608	

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
...	Signal	7	
...	Summitville	39	
...	Wellsville	852	
			10,076
Coshocton	Blissfield	86	
.....	Cavaile	24	
.....	Conesville	98	
.....	Cooperdale	416	
.....	Coshocton	1,822	
.....	Helmick	63	
.....	Isleta	52	
...	Layland	170	
.....	Metham	4	
.....	Mohawk	161	
.....	Tunnel Hill	277	
.....	Wakatomika	257	
.....	Walhonding	312	
.....	Warsaw	537	
.....	West Lafayette	129	
			4,408
78			
Champaign	Cable	56	
....	Fountain Park	127	
...	St. Paris	231	
....	Urbana	1,153	
....	Westville	29	
....	Woodstock	97	
			1,693
Clark	Selma	147	
.....	So. Charleston	233	
....	Springfield	4,593	
			4,973
Clermont	Afton	11	
... ..	Batavia	932	
.....	Loveland	157	
.....	Miamiville	10	
.....	Perintown	71	
... ..	Williamsburg	583	
			1,764

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
Clinton	Clarksville	413	
	Ogden	128	
	Reeseville	43	
	Sabina	114	
	Wilmington	578	
			1,276
Preble	Brinley's	15	
	Camden	630	
	Campbellstown	123	
	Eaton	1,053	
	Eldorado	127	
	New Hope	8	
	New Paris	186	
	West Manchester	111	
	West Sonora	106	
			2,359
Richland	Lucas	132	
	Mansfield	3,810	
			3,942
Sandusky	Burgoon	40	
	Gibsonburg	472	
	Helena	334	
	Millersville	71	
	Woodville	211	
			1,128
Scioto	Hinley	24	
	Otway	161	
	Portsmouth	2,362	
	Rarden	156	
			2,703
Seneca	Bettsville	138	
	Bloomville	243	
	Carrothers	74	
	Lindon	8	
	Rockaway	17	
	Tiffin	1,703	
			2,183

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
...	Signal	7	
...	Summitville	39	
...	Wellsville	852	
			10,076
Coshocton	Blissfield	86	
.....	Cavaile	24	
.....	Conesville	98	
.....	Cooperdale	416	
.....	Coshocton	1,822	
.....	Helmick	63	
.....	Isleta	52	
...	Layland	170	
.....	Metham	4	
.....	Mohawk	161	
.....	Tunnel Hill	277	
.....	Wakatomika	257	
.....	Walhonding	312	
.....	Warsaw	537	
.....	West Lafayette	129	
			4,408
78			
Champaign	Cable	56	
....	Fountain Park	127	
...	St. Paris	231	
....	Urbana	1,153	
....	Westville	29	
....	Woodstock	97	
			1,693
Clark	Selma	147	
.....	So. Charleston	233	
....	Springfield	4,593	
			4,973
Clermont	Afton	11	
... ..	Batavia	932	
.....	Loveland	157	
.....	Miamiville	10	
.....	Perintown	71	
... ..	Williamsburg	583	
			1,764

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
Clinton	Clarksville	413	
	Ogden	128	
	Reeseville	43	
	Sabina	114	
	Wilmington	578	
			1,276
Preble	Brinley's	15	
	Camden	630	
	Campbellstown	123	
	Eaton	1,053	
	Eldorado	127	
	New Hope	8	
	New Paris	186	
	West Manchester	111	
	West Sonora	106	
			2,359
Richland	Lucas	132	
	Mansfield	3,810	
			3,942
Sandusky	Burgoon	40	
	Gibsonburg	472	
	Helena	334	
	Millersville	71	
	Woodville	211	
			1,128
Scioto	Hinley	24	
	Otway	161	
	Portsmouth	2,362	
	Rarden	156	
			2,703
Seneca	Bettsville	138	
	Bloomville	243	
	Carrothers	74	
	Lindon	8	
	Rockaway	17	
	Tiffin	1,703	
			2,183

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
80		*Dollars.*	*Dollars.*
Stark	Alliance	2,713	
	Canton	5,056	
	Canal Fulton	58	
	Lawrence	150	
	Limaville	191	
	Magnolia	86	
	Massillon	1,454	
	Maximo	47	
	Minerva	660	
	Myers	1	
	Paris	30	
	Waynesburg	187	
			10,813
Summit	Akron	5,296	
	Barberton	330	
	Clinton	67	
	Cuyahoga Falls	602	
	Hudson	459	
	Macedonia	105	
	So. Akron	146	
			7,005
Trumbull	Braceville	15	
	Bristolville	72	
	Girard	84	
	Newton Falls	145	
	Niles	358	
	No. Bloomfield	432	
	Oakfield	53	
	Phalanx	22	
	Warren	866	
			2,047
81			
Tuscarawas	Canal Dover	363	
	Dennison	816	
	Guadenhutton	118	
	Lock 17	22	
	Mineral Point	117	
	New Connerstown	665	
	New Phila	558	
	Port Washington	410	

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
....	Tuscarawas	14	
....	Uhrichsville.....	484	
....	Zoar.....	20	
			3,587
Union	Milford Centre...	206	
.....	Unionville	33	
			239
Van Wert.....	Convoy	137	
.....	Dixon	17	
.....	Middlepoint.....	69	
.....	Van Wert..... ..	768	
Vinton	Creola	26	
.....	Hawks	31	
.....	McArthur.....	234	
.....	Minerton.....	23	
.....	New Plymouth	42	
.....	Orland	76	
.....	Radcliff.....	94	
82			526
Warren	Foster's.....	216	
.....	Ft. Ancient	88	
.....	King's Mills.....	190	
.....	Lebanon.....	303	
.....	Morrow	241	
.....	Oregonia.....	30	
.....	So. Lebanon.....	85	
.....	Waynesville.....	418	
Washington...	Beckett's	8	
...	Equity	34	
...	Lowell..... ..	179	
...	Luke Chute	3	
...	Marietta	1,215	
...	Matamoras.....	99	
...	Rainbow.....	15	
...	Relief	107	
...	Swift's..... ..	3	
...	Waterford.....	499	
			2,162

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
Wayne	Apple Creek	379	
	Big Prairie	94	
	Burton City	31	
	Fredericksburg	605	
	Marshallville	206	
	Orrville	1,156	
	Shreve	371	
	Smithville	74	
	Wooster	1,971	
	East Union	32	
			4,919
Wyandot	Kirby	29	
	Nevada	226	
	Upper Sandusky	460	
			715
Wood	Latchie	1	
			1
83			
Recapitulation:			
	Adams	2,987	
	Allen	3,064	
	Ashland	707	
	Ashtabula	2,196	
	Athens	2,524	
	Belmont	1,642	
	Brown	2,330	
	Butler	2,789	
	Carroll	836	
	Champaign	1,693	
	Clark	4,973	
	Clermont	1,764	
	Clinton	1,276	
	Columbiana	10,076	
	Coshocton	4,408	
	Crawford	2,267	
	Cuyahoga	34,570	
	Darke	595	
	Delaware	913	
	Fairfield	5,477	
	Fayette	1,250	

Schedule-D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
	Franklin	28,490	
	Gallia	2,269	
	Greene	2,833	
	Guernsey	157	
	Hamilton	48,581	
	Hardin	1,456	
	Harrison	2,134	
	Highland	786	
	Hocking	2,569	
	Holmes	3,170	
	Jefferson	4,204	
	Knox	4,064	
	Lawrence	1,499	
	Licking	2,904	
	Lucas	8,261	
	Madison	1,847	
	Mahoning	2,496	
	Meigs	1,112	
	Miami	1,915	
	Monroe	886	
	Forward		209,970
84	Amount forward	209,970	
Recapitulation:			
	Montgomery	7,4L8	
	Morgan	1,074	
	Muskingum	8,837	
	Noble	631	
	Perry	1,897	
	Pickaway	2,089	
	Portage	3,374	
	Preble	2,359	
	Richland	3,942	
	Sandusky	1,128	
	Scioto	2,703	
	Seneca	2,183	
	Stark	10,813	
	Summit	7,005	
	Trumbull	2,047	

Schedule D—Continued.

Names of counties.	Names of townships, cities, villages, and special school districts.	Amount of gross receipts in each taxing district as designated, column 2.	Total gross receipts in county.
		Dollars.	*Dollars.*
.....	Tuscarawas	3,587	
.....	Union	239	
.....	Van Wert.....	991	
.....	Vinton	526	
.....	Warren	1,571	
.....	Washington	2,162	
.....	Wayne	4,919	
.....	Wyandot	715	
.....	Wood	11	
			282,181

85 SCHEDULE E.

Showing the Name and Length of Lines of Rail and Water Transportation over which the Company is Doing Business in Ohio.

Names of lines.	Length of lines.
Alliance & Northern, Lake Erie, Alliance & Southern.....	60
Bellaire, Zanesville & Cincinnati.....	112
Cleveland, Akron & Columbus.....	177
Cincinnati, Portsmouth & Virginia.....	106
Columbus, Hocking Valley & Toledo.....	203
Cincinnati & Muskingum Valley.....	148
Lebanon stage—Lebanon to So. Lebanon.....	5
Middletown & Cincinnati.....	15
Pittsburg, Marion & Chicago.....	16
Pennsylvania lines.....	1,213
Zanesville & Ohio.....	74
	2,129

86 Aside from the real estate mentioned in the accompanying schedules, situated in Hamilton county and there duly assessed for taxation, the Adams Express Company has no property in the State of Ohio except certain horses, wagons, harness, trucks, safes, and office fixtures located at different points. The actual value of this property in money, together with the moneys and credits of the company within the State, is given in Schedule B, hereto attached, together with the location of the various items. The business of the company in the State consists in carrying pack-

ages on passenger and express trains, steamboats, and stages in the care and custody of its employés who accompany the packages. The express company has no ownership of nor interest in these means of conveyance, and simply pays to the railroad companies and the owners of the steamboats and stage coaches for the passage of its messengers and their accompanying packages. The horses, wagons, and trucks are used by it in the collection and delivery of these packages. There is no peculiarity about this property; it is of an ordinary kind, whose true value in money must be measured by the ordinary standards, and is easily ascertained and determined. The company respectfully insists that in ascertaining and determining the value of said property it is neither necessary nor proper to take into consideration either the par or market value of its shares nor the character and amount of its property, real or personal, in other States, nor the amount of gross or net receipts of the company from its business in Ohio or elsewhere. The company insists that property of this kind, which is the only personal property owned or held by it in the State of Ohio, should be valued in its hands as any similar property is valued in the hands of other owners.

87 This return is made under protest upon the ground that the law compelling it is in contravention of the Constitution of the United States and of the State of Ohio.

THE STATE OF OHIO, }
County of Franklin, } *ss:*

On the seventh day of June, 1895, personally appeared before me, the undersigned, a notary public in and for said Franklin county, Henry Bimple, who, being duly sworn, says that he is the superintendent of the Adams Express Company, and that the foregoing statement is true.

HENRY BIMPLE.

Subscribed and sworn to before me the day and year above written.

O. M. HEFFNER,
Notary Public.

[NOTARIAL SEAL.]

88 And afterwards, to wit, on the 4th day of December, A. D. 1895, the following transcript of State board was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Transcript of Proceedings of State Board.

U. S. Circuit Court, S. Dist. of Ohio, E. Div.

Transcript of the Proceedings of the State Board of Appraisers and Assessors for the Year 1895.

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, O., *June* 3, 1895.

The State board of appraisers and assessors of the property of express, telegraph, and telephone companies met pursuant to law.

Present: E. W. Poe, auditor of State and *ex officio* president of the board; W. T. Cope, treasurer of State, and J. K. Richards, attorney general.

On motion of the treasurer of State, Mr. John L. Lott was elected secretary of the board.

The auditor of State reported to the board that the returns, statements, and schedules required by law to be made by express, telegraph, and telephone companies had not all of them yet been filed with him, and he was therefore unable to lay them before the board.

On motion, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

89 OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, OHIO, *June* 19, 1895.

The board met pursuant to a call of the president.

Present: W. T. Cope, treasurer of State, and J. K. Richards, attorney general.

On motion, W. T. Cope was elected president *pro tempore.* The minutes of the last meeting were read and approved.

Mr. Austin H. Brown, secretary and treasurer of the Chillicothe and Clarksburg Telephone Company, appeared before the board, was accorded a hearing, and laid before the board certain facts with regard to the value of the capital stock of the company, its earnings, and the actual value of its tangible property.

The board proceeded to consider matters connected with the assessment of the property of telegraph, telephone, and express companies in Ohio, and, no conclusions having been reached, the board adjourned to meet at the call of the president.

WILLIAM T. COPE,
President pro Tempore.

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, O., *June* 22, 1895.

The board met pursuant to a call of the president, all the members being present.

The minutes of the last meeting were read and approved.

Hon. Emmet Tompkins, representing the Central Union Telephone Company of Chicago and the Ohio Telegraph and Telephone Company, appeared and was heard by the board touching the matter of the valuation of the property of said companies in Ohio.

90 The board sent for and inspected the sworn statements filed by the Western Union and Postal Telegraph-Cable Companies in the office of the commissioner of railroads and telegraphs of Ohio.

Consideration of matters connected with the assessment of the property of telegraph, telephone, and express companies in Ohio was resumed, and, no conclusions having been reached, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, OHIO, *June* 25, 1895.

The board met pursuant to a call of the president, all the members being present.

The minutes of the last meeting were read and approved.

Consideration of matters connected with the assessment of the property in Ohio of telegraph, telephone, and express companies was resumed, and, no conclusion having been reached, the board adjourned to meet tomorrow morning at nine o'clock a. m.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

91 OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, OHIO, *June* 26, 1895.

The board met pursuant to adjournment, all the members being present.

The minutes of the last meeting were read and approved.

On motion, the following action was unanimously taken:

The board having given each telegraph and telephone company doing business in Ohio, whose property in Ohio is hereinafter assessed, opportunity to appear and to be heard personally by the board, and having heard all companies which desired to be heard through their officers, agents, or counsel, and having considered the facts set out in the return, schedules, and supplementary statements of such companies, and all evidences of value and all matters bearing upon the question of the value of the property of the companies which, in the judgment of the board, would assist it in arriving at the true value in money of the entire property of each of said companies within the State of Ohio, on motion, the State board of assessors and appraisers unanimously fix and determine the values of the property of telegraph and telephone companies hereinafter named in Ohio to be taxed therein at the amounts set out in the following table:

Telegraph companies.

Name.	Assessed values.
The Western Union Telegraph Co	$2,108,845 00
The Postal Telegraph-Cable Co	381,218 40

Telephone companies.

Central Union Telephone Co	473,785 00
Ohio Telephone & Telegraph Co	298,920 00
City & Suburban Telegraph Association	785,561 40
Cleveland Telephone Company	502,558 00
Central District & Printing Telegraph Co	64,498 60
Miami Telephone Company	8,730 00
Norwalk Telephone Company	2,000 00
92 Van Wert Telephone Company	1,200 00
Home Telephone Company (Plain City)	365 00
Chillicothe & Clarksburg Telephone Co	530 00
Citizens' Telephone & Message Co	432 00
Manchester, Bentonville & West Union Telephone Co.	300 00
West Union & Peebles Telephone Co	190 00

On motion, it was ordered that the above valuations be certified to the auditor of State on or before the first Monday in August next.

On motion, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

OFFICE OF THE AUDITOR OF STATE OF OHIO,
COLUMBUS, O., *July* 24, 1895.

The board met pursuant to a call of the president, E. W. Poe, auditor of State, and W. T. Cope, treasurer of State.

The minutes of the last meeting were read and approved.

The board having given each express company doing business in Ohio, whose property in Ohio is hereinafter assessed, opportunity to appear and be heard personally by the board, and having heard all companies which desired to be heard through their officers, agents, or counsel, and having carefully considered the facts set out in the return, schedules, and supplementary statements of such companies, and all evidences of value and all matters bearing upon the question of the value of the property of the companies which, in the judgment of the board, would assist it in arriving at the true value in money of the entire property of each of said companies within the State of Ohio, on motion, the State board of appraisers and assessors unanimously fix and determine the values of the property of express companies hereinafter named in Ohio
93 to be taxed therein at the amounts set out in the following table:

Name.	Assessed values.
The Adams Express Company	$533,095 80
The American Express Company	499,373 60
The United States Express Company	488,264 70
The National Express Company	28,981 50
Wells-Fargo & Company's Express	88,744 10
The Southern Express Company	11,915 10
The Pacific Express Company	9,906 80

On motion, it was ordered that the above valuations be certified to the auditor of State on or before the first Monday in August next.

On motion, the board adjourned to meet at the call of the president.

E. W. POE, *President.*

JOHN L. LOTT, *Secretary.*

I hereby certify that the foregoing is a correct copy of the minutes of the meetings named of the State board of appraisers and assessors of telegraph, telephone, and express companies.

JOHN L. LOTT,
Secretary of the State Board of Appraisers and Assessors.

Columbus, O., Oct. 8, 1895.

And afterwards, to wit, on the same day as aforesaid, the following copy of correspondence was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Copy of Correspondence.

94 U. S. Cir. Ct., S. Dis. Ohio, E. Div.

CLARENCE A. SEWARD, Vice-President of the Adams Express Co.,
vs.
EBENEZER W. POE, Auditor of the State of Ohio. } No. 738.

1895.

Copy of Correspondence Between Counsel for the Plaintiffs and the Defendant.

Copy of the correspondence between counsel for the plaintiff and the defendant.

CINCINNATI, *Aug.* 2, 1895.

Honorable E. W. Poe, auditor of the State, pres't State board of appraisers.

DEAR SIR: The Western Union Telegraph Co., the Adams Express Co., the American Express Co., and the United States Express Co. hereby respectfully request you to advise them, as soon as it is made, of the assessment that is made by your honorable board

of their property respectively for taxation, to the end that they may, before the certification by the auditor of State of the apportioned value to the several counties, apply to your honorable board to correct the assessment or valuation of their property as provided by sec. 2778*a*.

95 Inasmuch as a similar request was last year ignored, we beg to know from you as soon as possible whether you propose to pursue the same course this year or whether this request will be granted.

Yours very truly,

RAMSEY, MAXWELL & RAMSEY,
Attorneys for said Companies.

Affiant further states that as soon as he had received said letter he instructed the secretary of the board to furnish the information requested, which was done in the following communication, addressed to the attorneys of the companies named:

COLUMBUS, OHIO, *August* 7, 1895.

Hon. Lawrence Maxwell, Jr., Cincinnati, Ohio.

DEAR SIR: Answering your inquiry of the 2nd inst., directed to Hon. E. W. Poe, auditor of State, I beg to say:

The State board of appraisers and assessors of the property of telegraph, telephone, and express companies within Ohio has fixed the amount and value of the property of the different companies represented by you owned in Ohio for the year 1895 as follows:

The Western Union Telegraph Company.....	$2,108,645 00
The Adams Express Company.....	538,095 80
The American Express Company.....	499,373 60
The United States Express Company.....	488,264 70
The National Express Company.....	28,891 50

Very respectfully, JOHN L. LOTT,
Secretary of the Board.

On or about the 12th day of August, 1895, he received from counsel representing the companies named the following letter:

96 CINCINNATI, *Aug.* 10, 1895.

Mr. E. W. Poe, auditor of State and pres't State board of appraisers.

DEAR SIR: The assessments made by your honorable board against the Western Union Teoegraph Company and the express companies represented by us are so manifestly excessive, and in the case of the express companies, at least, are without any foundation that we can see to support them as assessments of property within the State of Ohio, that we are obliged to protest and apply for a correction of the assessments prior to their certification to the county auditors, and, in order that we may address your board intelligently, we should like to know upon what calculation, if any, the appar-

ently precise amounts of the assessments, especially in the case of the express companies, are based and how the figures are arrived at. We respectfully submit that being officers of the law, bound by law, you should furnish this information in order that the correctness of the basis of your assessment may be submitted fairly and intelligently to the test of law; otherwise we cannot help feeling that the assessments, especially in the case of the express companies, are arbitrary and wholly without reference to the value of any property within the State, for the companies have submitted to you schedules of their property, moneys, and credits within the State, the correctness of which they are prepared to establish if questioned, and the character of the property is such (horses, wagons, safes, harbess, furniture, etc.) that there is not much room for difference of opinion on questions of valuation. They are unable to understand how these valuations came to be increased from ten to twenty fold. An early answer will oblige,

97 Very respectfully,

RAMSEY, MAXWELL & RAMSEY,
Attorneys for the Western Union Tel. Co.,
the Adams Express Co., American, U. S.,
and National Express Companies.

Affiant further states that at the time of the receipt of said letter the attorney general of the State was in the State of Massachusetts, and that it was necessary to submit the letter to him, both as a member of the board and as the legal adviser of State officials. As soon as the letter could be forwarded to him and an answer received, the following answer was sent to counsel representing the Western Union Telegraph Company and the Adams, American, and *Union* States Express Companies:

COLUMBUS, OHIO, *August* 19, 1895.

Hon. Lawrence Maxwell, Jr., Cincinnati, Ohio.

DEAR SIR: In reply to your inquiry of the 10th inst., I beg to say that the method pursued by the State board of appraisers and assessors this year in assessing the property in Ohio of the Western Union Telegraph Company and the express companies you represent is not different from that followed in former years, which has been sustained by the courts and is set forth in the records of the board.

If the companies you represent desire to lay any further facts before the board, we call your attention to the omission on their part heretofore to furnish the board with the following items of information required by the law under which we are acting, and we venture to express the opinion that the immediate transmission to the board of this information on the part of the companies

98 which have been fighting the law will be some indication that the companies desire in good faith to assist the board in reaching a correct conclusion under the law:

Total value of real estate owned outside of Ohio;

Entire gross receipts, from whatever source derived, for the year ending May 1, 1895;

Whole length of lines of rail and water routes over which the company is doing business.

The express companies have never returned their gross receipts, from whatever source derived, and some of them their gross receipts within Ohio, from whatever source derived.

Opportunity will be afforded you for a hearing on September 2nd, 1895, at 10 o'clock a. m.

Very respectfully,

E. W. POE,
Auditor of State.

AUGUST 21, 1895.

Honorable E. W. Poe, auditor of the State and pres. of the State board of appraisers and assessors, Columbus, Ohio.

DEAR SIR: Your letter of the 19th inst. is just received. We regret that you do not answer our inquiry of the 10th inst. If the apparently precise amounts in dollars and cents of the assessments made by your honorable board against each of the four express companies which we represent are not arbitrary, but the re-
99 sult of some calculation, it would be easy for you to disclose the calculation to us and let us know how the figures are arrived at. To say that the method pursued by the board this year is not different from that followed in former years gives us no light, for we are under precisely the same difficulty in discovering the basis of the assessments for 1893 and 1894 that we experience in attempting to device how the figures for this year's assessments are arrived at.

It is true that the circuit court of the United States for the southern district of Ohio has held that you are not confined to an assessment of the personal property which the express companies have within the State of Ohio, and that you may assess them by *and* assigning to the State of Ohio an apportionment of the market value of their shares.

We propose to submit that question to the Supreme Court of the United States, insisting that the companies cannot be taxed in Ohio except in respect of their personal property, moneys, and credits within the State, estimated as similar property is valued for taxation in the hands of other owners; but, assuming the view of the circuit court to be correct, the basis of apportionment must still be subject to limitation, and the basis, if any, which you have adopted may or may not be legal; that cannot be determined without knowing what your basis is. Unless this is disclosed and we are advised how the figures have been arrived at, we can add nothing to what we have already said, and further discussion of the matter before your board on September 2 would seem to be useless. With respect to the property of the companies within the State, we hold ourselves in constant readiness to furnish to your honorable board any further information that may be desired.

Concerning the other items of information mentioned by you,

the copies which we have of the reports made to your board
100 by the Adams Express, the American, and the National Companies show the following figures, which we suppose you have overlooked:

Total value of real estate owned outside of Ohio: Adams, $3,005,157.52; American, $4,891,259.00; National, none.

Whole length of lines of rail and water routes over which the company is doing business: Adams, 29,647 miles; American, 35,295 miles; National, 4,035 miles.

We have not the figures for the United States Express Company, but write at once for them. The entire gross receipts of the express companies from whatever source derived for the year ending May 1, 1895, include receipts from investments in real and personal property outside of the State of Ohio and from earnings principally outside of the State of Ohio, and we are unable to discover what possible bearing the amounts can have upon the value of the property of the companies within the State.

Very truly yours,

(Signed) RAMSEY, MAXWELL & RAMSEY.

101 And afterwards, to wit, on the 4th day of December, A. D. 1895, the following demurrer was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Demurrer to Bill.

Circuit Court of the United States, Southern District of Ohio, Eastern Division.

CLARENCE A. SEWARD, Vice-President the Adams Express Co., *vs.* EBENEZER W. POE, Auditor of the State of Ohio. } No. 738. In Equity.

Demurrer.

The demurrer of the above-named defendant to the bill of complaint of the above-named complainant.

The defendant, by protestation, not confessing or acknowledging all or any of the matters or things in the said bill of complaint contained to be true in such manner & form as the same are therein set forth and alleged, doth demur to the said bill, and for cause of demurrer showeth—

That it appeareth by the complainant's own showing in the said bill that he is not entitled to the relief prayed by the bill against this defendant,

Therefore, and for divers other good causes of demurrer appearing on the said bill, the defendant doth demur thereto, and he prays the judgment of this honorable court whether he shall be compelled to make any answer to the said bill, and he humbly prays that the

said bill be dismissed with his reasonable costs in this behalf sustained.

J. K. RICHARDS,
Attorney General.
THOS. McDOUGALL,
Sol'r and of Counsel for Defendant.

102 I hereby certify that the foregoing demurrer is, in my opinion, well founded in point of law.

J. K. RICHARDS,
Of Counsel for Defendant.

THE STATE OF OHIO, } ss:
Franklin County, }

Ebenezer W. Poe, being duly sworn, deposes and says: I am the above-named defendant, and the foregoing demurrer is not interposed for delay.

E. W. POE.

Sworn to before me October 8, 1895.

JOHN L. LOTT,
Notary Public, Franklin County, Ohio.

And afterwards, to wit, on the 5th day of December, A. D. 1895, an entry was made upon the journal of said court, clothed in the words and figures following, to wit:

Journal C, page 90.

Demurrer to Bill Sustained, Injunction Dissolved, &c.

This cause came on to be heard upon the bill and the exhibit and the demurrer of the defendant to the bill, it being stipulated by counsel that the transcript of the proceedings of the State board of appraisers & assessors, and also the correspondence between the parties as disclosed in the copies thereof on file, shall be treated as part of the record the same as if made exhibits to the bill; on consideration whereof the court sustains the demurrer, dissolves the preliminary injunction heretofore granted, and dismisses the bill at the costs of the plaintiff. Thereupon the plaintiff presents his petition for appeal to the Supreme Court of the United States, and his assignment of errors, and the appeal is allowed in open court and the appeal bond fixed at $5,000.00, and upon application of
103 the plaintiff it is ordered that the order dissolving the injunction be, and the same is hereby, suspended pending the appeal until or unless otherwise ordered by the Supreme Court.

Nothing in this order shall relieve the plaintiff's company from payment of taxes for the year 1895 on its personal property, moneys, and credits in the various counties in accordance with its return thereof to the State board, and the order suspending the dissolution of the injunction is upon condition that it shall pay said taxes for the year 1895 accordingly or tender payment thereof to the various county treasurers at the time when the taxes for 1895 are due.

And afterwards, to wit, on the same day as aforesaid, the following petition for appeal and assignment of errors was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Petition for Appeal and Assignment of Errors.

United States Circuit Court, Southern District of Ohio, Eastern Division.

CLARENCE A. SEWARD, Vice-President of the Adams Ex. Co.,
vs.
EBENEZER W. POE, Auditor of the State. } No. 738.

Petition for appeal and assignment of errors.

The plaintiff prays an appeal from the decree dismissing the bill to the Supreme Court of the United States, and assigns for error that the court erred in sustaining the demurrer to the bill, in dissolving the preliminary injunction, and in dismissing the bill.

104 The plaintiff especially insists that the assessment complained of is not in fact an assessment against his company in respect of its property held or owned by it in the State of Ohio or within the taxing jurisdiction of the State, but is really an attempt, under the guise of taxing its property within the State, to enforce against it the payment of a tax upon its business, which is largely interstate commerce, or for the privilege of doing such business in the State by placing a fictitious or artificial value upon its property, and that said assessment and the statute of Ohio purporting to authorize the same are therefore in contravention of the Constitution of the United States, especially of the interstate-commerce clause of section 8, article 1, and of section 2, article 4, and of section 1, article 14.

The plaintiff prays for an order continuing the temporary injunction pending the appeal to the Supreme Court.

LAWRENCE MAXWELL, JR., *Counsel.*

And afterwards, to wit, on the 5th day of December, A. D. 1895, the following supersedeas bond was filed in the clerk's office of said court, clothed in the words and figures following, to wit:

Supersedeas Bond.

Know all men by these presents, that Clarence A. Seward, vice-president of the Adams Express Company, as principal and W. M. Barrett, as sureties, are held and firmly bound unto Ebenezer W. Poe, auditor of the State of Ohio, in the sum of five thousand dollars, for the payment of which well and truly to be made they bind themselves, their successors, administrators and executors jointly and severally by these presents.

Done this fifth day of December in the year of our Lord one thousand eight hundred and ninety-five.

Whereas the above-named Clarence A. Seward, vice-president of the Adams Express Company, has prosecuted an
105 appeal to the Supreme Court of the United States to reverse a decree rendered by the circuit court of the United States for the southern district of Ohio, eastern division, in the case of Clarence A. Seward, vice-president of the Adams Express Company, *vs.* Ebenezer W. Poe, auditor of the State of Ohio, numbered 738 on the docket of said court;

Now, therefore, the condition of this obligation is such that if the said Clarence A. Seward, vice-president, shall prosecute said appeal to effect, and answer all damages and costs if he fail to make said appeal good, then this obligation shall be void otherwise the same shall be and remain in full force and virtue.

CLARENCE A. SEWARD,
Vice-President of the Adams Express Co.,
By RAMSEY, MAXWELL & RAMSEY, *Attorneys.*
W. M. BARRETT.

Approved:
GEO. R. SAGE,
U. S. District Judge, S. D. O.

106 THE UNITED STATES OF AMERICA, }
Southern District of Ohio, Eastern Division, } *ss:*

I, Benjamin R. Cowen, clerk of the circuit court of the United States of America within and for the division and district aforesaid, do hereby certify that the foregoing is a full, true, and complete transcript of the proceedings had by and before said court and as the same appears of record and on file in the clerk's office of the court aforesaid.

In witness whereof I have hereunto set my hand and affixed the seal of said court, at the city of Columbus, Ohio, this 3rd day of January, A. D. 1896.

[Seal of the Circuit Court, South'n Dist. of Ohio.]

B. R. COWEN, *Clerk*,
By JANIE W. F. COWEN,
Deputy Clerk.

107 THE UNITED STATES OF AMERICA, *ss:*

To Ebenezer W. Poe, auditor of the State of Ohio, Greeting:

Whereas Clarence A. Seward, vice-president of the Adams Express Company, has lately appealed to the Supreme Court of the United States from a decree lately rendered in the circuit court of the United States for the eastern division of the southern district of Ohio, made in favor of you, the said Ebenezer W. Poe, auditor of the State of Ohio, and has filed the security required by law, you are therefore hereby cited to appear before the said Supreme Court, at the

city of Washington, on the thirteenth day of January next, to do and receive what may appertain to justice to be done in the premises.

Given under my hand, at the city of Columbus, in the sixth circuit, this 14th day of December, in the year of our Lord one thousand eight hundred and ninety-five.

GEO. R. SAGE,
Judge of the U. S. District Court within and for the Southern District of Ohio, Sitting and Holding the U. S. Circuit Court in the Above entitled Cause.

108 [Endorsed:] United States circuit court, southern district of Ohio, eastern division. No. 738. Clarence A. Seward, vice-pres. of the Adams Express Co., *vs.* Auditor of the State of Ohio. Citation to appellee. Filed Dec. 19, 1895. B. R. Cowen, clerk.

UNITED STATES OF AMERICA,
Southern District of Ohio, Eastern Division.

Received this writ on the sixteenth day of December, A. D. 1895, at Cincinnati, Ohio, and on the seventeenth day of December, A. D. 1895, I served the same by handing a true copy thereof, with the endorsement thereon, to said Ebenezer W. Poe, auditor of the State of Ohio.

MICHAEL DEVANNEY,
U. S. Marshal, S. D. O.,
By JOHN T. HEBER, *Deputy.*

Fees.

1 copy	50
1 service	$2 00
— miles	06
	$2 56

Endorsed on cover: Case No. 16,132. S. Ohio C. C. U. S. Term No., 842. Clarence A. Seward, vice-president of the Adams Express Company, appellant, *vs.* Ebenezer W. Poe, auditor of the State of Ohio. Filed January 9, 1896.